



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

THE DIRECTOR

August 15, 1994

OMB BULLETIN NO. 94-09

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Payments by Electronic Funds Transfer

1. Purpose. This Bulletin provides policy, procedures, and standards for establishing electronic funds transfer (EFT) as the presumed method for making Federal payments.

2. Authority. This Bulletin is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Act of 1950, as amended; the Chief Financial Officers Act of 1990; and the Cash Management Improvement Act of 1990, as amended.

3. Applicability. The provisions of this Bulletin apply to all Executive departments and agencies.

4. Background. Electronic funds transfer (EFT) is the transfer of funds electronically rather than by cash, check, or other paper instrument. EFT is initiated through an electronic terminal, telephone, computer or similar device and authorizes a financial institution to debit or credit an account. It encompasses, but is not limited to, Fed Wire transfers, Automated Clearing House (ACH) transfers (including direct deposit), transfers made at automatic teller machines (ATM) and point of sale (POS) terminals, and the government's small purchase card and other debit and credit cards. Electronic Benefits Transfer (EBT) is a variation of EFT in which plastic cards are used to deliver non-cash benefits and cash benefits to individuals who do not have a bank account.

The administrative costs of disbursing money electronically through direct deposit are considerably less than the administrative costs of disbursing money with checks. In addition, EFT increases security, reliability, and convenience for recipients of the payments. It permits greater control over the timing of the payments and provides for an electronic interface among the payment issuers' and the payment receivers' accounting systems.

Accordingly, the National Performance Review recommended that EFT be used for the payment and expense reimbursement of all Federal employees, interagency payments, payments to all businesses with Federal contracts, payments to States and local governments, and payments to program beneficiaries.



5. Policy. Federal payment systems must permit the efficient, effective, and timely transfer of funds and provide for quality service to payees. Federal funds are to be transferred by EFT, or other means identified by the Secretary of the Treasury, whenever EFT or the other identified means is cost effective, practicable, and consistent with current statutory authority. This policy applies in instances in which the agency determines that in the short run, the conversion to EFT for payments might not be cost effective, but that EFT would be cost-effective in the long run, after completion of the start-up phase. The estimated interest cost of float should be included in an agency's calculation of cost-effectiveness. Agencies should consult with Treasury and OMB on whether these interest costs need to be considered as one of the determining factors in deciding to convert payments to EFT.

The Department of the Treasury is the lead agency for implementation of this policy.

6. Office of Management and Budget Responsibilities. The Office of Management and Budget (OMB) is responsible for:

- Establishing performance indicators for EFT disbursing in the annual Government-wide Financial Management Status Report and Five Year Plan.
- Reporting on agency progress in implementing EFT in the annual Government-wide Financial Management Status Report and Five Year Plan.
- Settling differences that arise among agencies regarding the implementation of financial management policies.

7. Department of the Treasury Responsibilities. The Department of the Treasury is responsible for:

- Providing technical assistance to agencies in order for them to implement the policies specified in this Bulletin.
- Negotiating EFT conversion timelines as part of the Current Assets Management Review and Analysis (CAMRA) and Current Asset Management Annual Certification (CMAC) processes.
- Reviewing agency disbursement systems for compliance with provisions of this Bulletin and monitoring agency progress in meeting agency conversion timelines through cash management reviews and agency certification programs.
- Where needed, assisting agencies in responding to the reporting requirements established by the Department of the Treasury and published in the Treasury Financial Manual (TFM).





- Providing OMB with an annual report that includes the number and dollar value of EFT payments for each major agency.
- Ensuring, in cooperation with the General Services Administration, that government-wide EFT systems comply with, and overseeing agency compliance with, Federal Information Processing Standards Publication 161, "Electronic Data Interchange," with regard to remittance data in EFT systems.
- Recommending to OMB measures and standards that can be used to establish and report performance levels for EFT disbursing.
- 8. Agency Responsibilities. The agencies are responsible for:
  - Adopting the following processes in order that EFT can become the standard method for payments.

- Payments to Employees. Agencies will consider EFT as the presumed method for paying employees. Entrance enrollment forms will be designed to establish EFT as the presumed method for making regular salary payments. Agencies will work with Treasury to convert existing employees to EFT. Agencies may require employees to receive salary payments by EFT. The only exclusions from this policy are temporary employees; employees for whom a hardship exists, as determined by the agency head on a case-by-case basis; and employees stationed in remote locations where no financial institution is available within a reasonable distance of the employee's duty station. Agencies are reminded of their obligation to consult or negotiate, as appropriate, with employee unions when implementing policies pertaining to paying employees using EFT. Agencies should also consider the outlay consequences of any decision to accelerate payments in order to provide an incentive to convert from check to EFT.

- Interagency payments. Agencies, in consultation with Treasury, will convert their interagency payments to Treasury's Online Payment and Collection (OPAC) system, the FEDTAX system, or other means identified by the Secretary of the Treasury. In using OPAC, agencies should not delay inter- or intra-agency payments solely to complete acceptance, verification of receipt, or pre-audit. Payment should be subject only to the availability of funds and adjustments for obvious significant errors. Agencies may use the procedures specified in the TFM to adjust for and promptly recover erroneous charges.



- Vendor payments. Agencies will incorporate in all contracts the EFT payment clause from the Federal Acquisition Regulation, unless a determination is made that it is not in the best interest of the Federal Government to do so. Agency procurement and financial management officials will work together with GSA to encourage and expedite the use of the Small Purchase Bank Card instead of paper based methods for payment.
  - Payments to State, Local, and Indian Tribal Governments. Agencies will, to the extent practicable, make all payments to State, local, and Indian Tribal governments, educational institutions, and other not-for-profit organizations by EFT.
  - Federally-administered Benefit Payments. Agencies will consider EFT as the presumed method of payment for all programs providing direct benefits to individuals, including military and civilian retirement, veterans disability, social security, and similar recurring payments. Agencies will adopt EFT as the presumed method for paying new beneficiaries. Agencies will aggressively promote conversion to EFT for recipients currently paid by check. EBT will be implemented to make EFT the method for those who do not have bank accounts.
  - Federally-funded, Non-Federally Administered Benefit Payments. Agencies are encouraged to work with States and local governments and other program partners to ensure they have available sufficient EFT options, including EBT, for Federal assistance programs administered by non-Federal organizations.
  - Tax Refund Payments. EFT will be the presumed method of payment of Federal tax refunds for those who file electronically and others as appropriate.
- Complying with Federal Information Processing Standard Publication 161, "Electronic Data Interchange," with regard to remittance data in EFT systems.
9. Performance Standards and Goals. The government-wide goal is to make payments through EFT to the greatest extent practicable. In general, the performance indicator for any type of payment would be the percentage of payments, measured in transactions and dollar amounts, made through EFT.
10. Reporting Requirements. Reporting requirements will be included as part of the Financial Management Status Report and Five Year Plan reporting requirements.



11. Effective Date. October 1, 1994.

12. Inquiries. Inquiries and requests for assistance should be directed to the Department of the Treasury, Financial Management Service, Mr. John Galligan, 202-874-6590; or the Office of Management and Budget, Mr. Tom Stack, 202-395-4516.

13. Copies. Copies of this Bulletin may be obtained by contacting the Executive Office of the President, Publications Office, telephone (202) 395-7332.

A handwritten signature in dark ink, appearing to read 'A. M. Rivlin', with a stylized flourish at the end.

Alice M. Rivlin  
Acting Director





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

July 5, 1994

OMB BULLETIN NO. 94-07

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Revised Statistical Definitions of Metropolitan Areas (MAs) and Guidance on Uses of MA Definitions

1. Purpose: This Bulletin establishes a new Metropolitan Statistical Area (MSA) and also provides guidance on the use of the statistical definitions of Metropolitan Areas (MAs).
2. Background: Pursuant to 44 U.S.C. 3504(d)(3) and 31 U.S.C. 1104(d) and E.O. No. 10,253 (June 11, 1951), the Office of Management and Budget (OMB) defines MAs for use in Federal statistical activities. OMB updates these definitions each June, adding new areas that qualify as MAs and cities that qualify as central cities for MAs.
3. New MSA: Hattiesburg, Mississippi, is defined as a Level D MSA (FIPS Code 3285) effective July 1, 1994. The Hattiesburg, Mississippi MSA comprises Forrest County and Lamar County, Mississippi. Its central city is Hattiesburg, Mississippi.
4. Metropolitan Areas: This Bulletin gives the definitions of all MAs in the United States and Puerto Rico based on the standards published on March 30, 1990, in the Federal Register (55 FR 12154-12160), the 1990 Decennial Census data, and the 1992 Census Bureau population estimates. A total of 254 Metropolitan Statistical Areas (MSAs) are being recognized. There will be 19 Consolidated Metropolitan Statistical Areas (CMSAs), consisting of 76 Primary Metropolitan Statistical Areas (PMSAs). List I provides titles and definitions of all MSAs; List II presents similar information for CMSAs and PMSAs. List III identifies the MSAs, PMSAs, and CMSAs of each State. List IV provides titles and definitions for the New England County Metropolitan Areas (NECMAs). MSAs, PMSAs, and NECMAs are categorized by their 1990 population size, as follows:  
  
Level A -- Areas of 1 million or more  
Level B -- Areas of 250,000 to 999,999  
Level C -- Areas of 100,000 to 249,999  
Level D -- Areas of less than 100,000

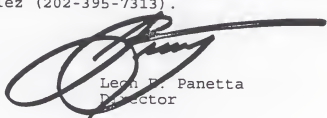
5. Use of Metropolitan Area Definitions: All agencies that conduct statistical activities to collect and publish data for MAS should use the most recent definitions of MAS established by OMB.

OMB establishes and maintains the definitions of the MAS solely for statistical purposes. In periodically reviewing and revising the MA definitions, OMB does not take into account or attempt to anticipate any nonstatistical uses that may be made of the definitions, nor will OMB modify the definitions to meet the requirements of any nonstatistical program.

We recognize that some legislation specifies the use of metropolitan areas for programmatic purposes, including allocating Federal funds. For example, the Health Care Financing Administration uses MAS to define labor market areas and gather hospital wage data that is used in developing a hospital wage index for the labor related portion of a hospital's standardized Medicare payment. We will continue to work with the Congress to clarify the foundations of the metropolitan area definitions and the resultant, often unintended consequences of their use for nonstatistical purposes.

In cases where there is no statutory requirement and an agency elects to use the MA definitions in a nonstatistical program, it is the sponsoring agency's responsibility to ensure that the definitions are appropriate for such use. When an agency is publishing for comment a proposed regulation that would use the MA definitions for a nonstatistical purpose, the agency should seek public comment on the proposed use of the MA definitions. Please refer to M-94-22 on Use of Metropolitan Area Definitions issued by OMB on May 5, 1994, for further information.

6. List of Metropolitan Area Definitions: A complete list of Metropolitan Areas as of July 1, 1994, is available from the National Technical Information Service (NTIS), Document Sales, 5205 Port Royal Road, Springfield, VA 22161 (703-487-4650) (Accession Number PB94-165-628). This list is also available through NTIS in electronic form (Wordperfect 5.1) (Accession Number PB94-501-707).
7. Inquiries: Inquiries concerning MA standards and the statistical uses of MA definitions should be directed to Maria E. Gonzalez (202-395-7313).



Leon E. Panetta  
Director



METROPOLITAN AREAS 1994

LISTS I-IV

Statistical Policy Office  
Office of Management and Budget  
Attachments to OMB Bulletin No. 94-07

## INTRODUCTION

The Office of Management and Budget (OMB) defines Metropolitan Statistical Areas (MSAs) in terms of entire counties, except in the six New England States where they are defined in terms of cities and towns. If an area has more than 1 million population and meets certain other requirements specified in the Metropolitan Area standards published in the Federal Register (55 FR 12154-12160, March 30, 1990), it is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components recognized as Primary Metropolitan Statistical Areas (PMSAs). There is also an alternative, county-based set of areas for the New England States that are termed New England County Metropolitan Areas (NECMA). The collective term for MSAs, PMSAs, CMSAs, and NECMAs is Metropolitan Areas (MAs).

Effective June 30, 1994, there are 254 MSAs, 76 PMSAs, and 19 CMSAs, including 3 MSAs, 3 PMSAs, and 1 CMSA in Puerto Rico. Attached are four lists containing the definitions of these areas based on the MA standards published in the Federal Register on March 30, 1990, the 1990 Decennial Census data, and the 1992 Census Bureau population estimates. List I is a comprehensive alphabetical listing of all MSAs, PMSAs, and CMSAs. It presents the definition and central cities for each MSA, and identifies each PMSA and CMSA by title only (referring the user to List II for their definitions). List II provides definitions of each CMSA and its component PMSAs. Both List I and List II present central cities in the order in which they appear in the area title and then in order of their 1990 populations. List III identifies the MSAs, PMSAs, and CMSAs by State, with cross references to the list on which to find each area's definition and central cities. Parentheses around MA titles in List III indicate that an area recently has become part of another or has a new title. List IV specifies the definitions of 12 NECMAs.

Long Island town is now listed in the Portland, Maine MSA. This town was created effective July 1, 1993, out of territory ceded by the city of Portland, Maine (Cumberland County). In addition, the following five Massachusetts entities, formerly towns, are now classified as cities: Agawam city (Hampden County, Springfield, MA MSA), Barnstable city (Barnstable County, Barnstable-Yarmouth, MA MSA), Franklin city (Norfolk County, Boston, MA-NH PMSA), Methuen city (Essex County, Lawrence, MA-NH PMSA), and Watertown city (Middlesex County, Boston, MA-NH PMSA).

The first column of each list contains Federal Information Processing Standards (FIPS) codes issued by the National Institute of Standards and Technology (NIST) in the Department of Commerce to standardize the coding of electronic data processing information. NIST has assigned a unique four digit code for each MSA, PMSA, and NECMA and a unique two digit code for each CMSA.

ST I  
METROPOLITAN AREAS

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0040	ABILENE, TX	MSA	C	Taylor County	Abilene, TX
0060	AGUADILLA, PR	MSA	C	Aguada Municipio Aguadilla Municipio Moca Municipio	Aguadilla, PR
0080	AKRON, OH	PMSA	B	(See List II, Cleveland-Akron CMSA)	
0120	ALBANY, GA	MSA	C	Dougherty County Lee County	Albany, GA
0160	ALBANY-SCHENECTADY-TROY, NY	MSA	B	Albany County Montgomery County Rensselaer County Saratoga County Schenectady County Schoharie County	Albany, NY Schenectady, NY Troy, NY Saratoga Springs, NY
0200	ALBUQUERQUE, NM	MSA	B	Bernalillo County Sandoval County Valencia County	Albuquerque, NM
0220	ALEXANDRIA, LA	MSA	C	Rapides Parish	Alexandria, LA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0240	ALLENTOWN-BETHLEHEM-EASTON, PA* (Former title: Allentown- Bethlehem-Easton, PA-NJ)	MSA	B	Carbon County Lehigh County Northampton County	Allentown, PA Bethlehem, PA
0280	ALTOONA, PA	MSA	C	Blair County	Altoona, PA
0320	AMARILLO, TX	MSA	C	Potter County Randall County	Amarillo, TX
0360	ANAHEIM-SANTA ANA, CA (See Orange County, CA)				
0380	ANCHORAGE, AK	MSA	C	Anchorage Borough	Anchorage, AK
0400	ANDERSON, IN (See Indianapolis, IN)				
0405	ANDERSON, SC (See Greenville-Spartanburg-Anderson, SC)				
0440	ANN ARBOR, MI	PMSA	B	(See List II, Detroit-Ann Arbor-Flint CMSA)	
0450	ANNISTON, AL	MSA	C	Calhoun County	Anniston, AL
0460	APPLETON-OSHKOSH-NEENAH, WI	MSA	B	Calumet County Outagamie County Winnebago County	Appleton, WI Oshkosh, WI Neenah, WI
0470	ARECIBO, PR	PMSA	C	(See List II, San Juan-Caguas-Arecibo CMSA)	

\* Pursuant to P.L. 101-136, Section 525, Easton was added to the title effective November 3, 1989.

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0480	ASHEVILLE, NC	MSA	C	Buncombe County Madison County	Asheville, NC
0500	ATHENS, GA	MSA	C	Clarke County Madison County Oconee County	Athens-Clarke County, GA
0520	ATLANTA, GA	MSA	A	Barrow County Bartow County Carroll County Cherokee County Clayton County Cobb County Coweta County DeKalb County Douglas County Fayette County Forsyth County Fulton County Gwinnett County Henry County Newton County Paulding County Pickens County Rockdale County Spalding County Walton County	Atlanta, GA
0560	ATLANTIC-CAPE MAY, NJ (Former title: Atlantic City, NJ)	PMSA	B	(See List II, Philadelphia-Wilmington- Atlantic City CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0600	AUGUSTA-AIKEN, GA-SC (Former title: Augusta, GA-SC)	MSA	B	Columbia County, GA McDuffie County, GA Richmond County, GA Aiken County, SC Edgefield County, SC	Augusta, GA Aiken, SC
0620	AURORA-ELGIN, IL (See Chicago, IL)				
0640	AUSTIN-SAN MARCOS, TX (Former title: Austin, TX)	MSA	B	Bastrop County Caldwell County Hays County Travis County Williamson County	Austin, TX San Marcos, TX
0680	BAKERSFIELD, CA	MSA	B	Kern County	Bakersfield, CA
0720	BALTIMORE, MD	PMSA	A	(See List II, Washington-Baltimore CMSA)	
0730	BANGOR, ME	MSA	D	Penobscot County (part): Bangor city Brewer city Eddington town Glenburn town Hampden town Hermon town Holden town Kenduskeag town Milford town Old Town city Orono town Orrington town Penobscot Indian Island Indian Reservation Veazie town Waldo County (part): Winterport town	Bangor, ME

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0740	BARNSTABLE-YARMOUTH, MA	MSA	C	Barnstable County (part): Barnstable city Brewster town Chatham town Dennis town Eastham town Harwich town Mashpee town Orleans town Sandwich town Yarmouth town	Barnstable, MA Yarmouth, MA
0760	BATON ROUGE, LA	MSA	B	Ascension Parish East Baton Rouge Parish Livingston Parish West Baton Rouge Parish	Baton Rouge, LA
0780	BATTLE CREEK, MI (See Kalamazoo-Battle Creek, MI)				
0840	BEAUMONT-PORT ARTHUR, TX	MSA	B	Hardin County Jefferson County Orange County	Beaumont, TX Port Arthur, TX

<u>FIPS</u> <u>Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0845	BEAVER COUNTY, PA (See Pittsburgh, PA)				
0860	BELLINGHAM, WA	MSA	C	Whatcom County	Bellingham, WA
0870	BENTON HARBOR, MI	MSA	C	Berrien County	Benton Harbor, MI
0875	BERGEN-PASSAIC, NJ	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
0880	BILLINGS, MT	MSA	C	Yellowstone County	Billings, MT
0920	BILOXI-GULFPORT- PASCAGOULA, MS (Includes former Pascagoula, MS MSA)	MSA	B	Hancock County Harrison County Jackson County	Biloxi, MS Gulfport, MS Pascagoula, MS
0960	BINGHAMTON, NY	MSA	B	Broome County Tioga County	Binghamton, NY
1000	BIRMINGHAM, AL	MSA	B	Blount County Jefferson County St. Clair County Shelby County	Birmingham, AL
1010	BISMARCK, ND	MSA	D	Burleigh County Morton County	Bismarck, ND
1020	BLOOMINGTON, IN	MSA	C	Monroe County	Bloomington, IN
1040	BLOOMINGTON-NORMAL, IL	MSA	C	McLean County	Bloomington, IL Normal, IL



<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
1080	BOISE CITY, ID	MSA	B	Ada County Canyon County	Boise City, ID Nampa, ID
07	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT (See List II)	CMSA			
1120	BOSTON, MA-NH (Former title: Boston, MA)	PMSA	A	(See List II, Boston-Worcester-Lawrence CMSA)	
1125	BOULDER-LONGMONT, CO	PMSA	C	(See List II, Denver-Boulder-Greeley CMSA)	
1140	BRADENTON, FL (See Sarasota-Bradenton, FL)				
1145	BRAZORIA, TX	PMSA	C	(See List II, Houston-Galveston-Brazoria CMSA)	
1150	BREMERTON, WA	PMSA	C	(See List II, Seattle-Tacoma-Bremerton CMSA)	
1160	BRIDGEPORT, CT (Former title: Bridgeport- Milford, CT)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
1170	BRISTOL, CT (See Hartford, CT)				
1200	BROCKTON, MA	PMSA	C	(See List II, Boston-Worcester-Lawrence CMSA)	
1240	BROWNSVILLE-HARLINGEN- SAN BENITO, TX (Former title: Brownsville- Harlingen, TX)	MSA	B	Cameron County	Brownsville, TX Harlingen, TX San Benito, TX
1260	BRYAN-COLLEGE STATION, TX	MSA	C	Brazos County	Bryan, TX College Station, TX

FIPS		MSA, PMSA, CMSA	Level	Definition	Central Cities
Code	Area Title				
1280	BUFFALO-NIAGARA FALLS, NY (Replaces Buffalo- Niagara Falls CMSA)	MSA	A	Erie County Niagara County	Buffalo, NY Niagara Falls, NY
1300	BURLINGTON, NC (See Greensboro--Winston-Salem--High Point, NC)				
1305	BURLINGTON, VT	MSA	C	Chittenden County (part): Burlington city Charlotte town Colchester town Essex town Hinesburg town Jericho town Milton town Richmond town St. George town Shelburne town South Burlington city Williston town Winooski city Franklin County (part): Fairfax town Georgia town St. Albans city St. Albans town Swanton town Grand Isle County (part): Grand Isle town South Hero town	Burlington, VT
1310	CAGUAS, PR	PMSA	B	(See List II, San Juan-Caguas-Arecibo CMSA)	
1320	CANTON-MASSILLON, OH (Former title: Canton, OH)	MSA	B	Carroll County Stark County	Canton, OH Massillon, OH

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
1350	CASPER, WY	MSA	D	Natrona County	Casper, WY
1360	CEDAR RAPIDS, IA	MSA	C	Linn County	Cedar Rapids, IA
1400	CHAMPAIGN-URBANA, IL (Former title: Champaign-Urbana- Rantoul, IL)	MSA	C	Champaign County	Champaign, IL Urbana, IL
1440	CHARLESTON-NORTH CHARLESTON, SC (Former title: Charleston, SC)	MSA	B	Berkeley County Charleston County Dorchester County	Charleston, SC North Charleston, SC
1480	CHARLESTON, WV	MSA	B	Kanawha County Putnam County	Charleston, WV
1520	CHARLOTTE-GASTONIA-ROCK HILL, NC-SC	MSA	A	Cabarrus County, NC Gaston County, NC Lincoln County, NC Mecklenburg County, NC Rowan County, NC Union County, NC York County, SC	Charlotte, NC Gastonia, NC Rock Hill, SC Kannapolis, NC Concord, NC
1540	CHARLOTTESVILLE, VA	MSA	C	Albemarle County Fluvanna County Greene County Charlottesville city	Charlottesville, VA
1560	CHATTANOOGA, TN-GA	MSA	B	Hamilton County, TN Marion County, TN Catoosa County, GA Dade County, GA Walker County, GA	Chattanooga, TN

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
1580	CHEYENNE, WY	MSA	D	Laramie County	Cheyenne, WY
14	CHICAGO-GARY-KENOSHA, IL-IN-WI (See List II)	CMSA			
1600	CHICAGO, IL	PMSA	A	(See List II, Chicago-Gary-Kenosha CMSA)	
1620	CHICO-PARADISE, CA (Former title: Chico, CA)	MSA	C	Butte County	Chico, CA Paradise, CA
21	CINCINNATI-HAMILTON, OH-KY-IN (See List II)	CMSA			
1640	CINCINNATI, OH-KY-IN	PMSA	A	(See List II, Cincinnati-Hamilton CMSA)	
1660	CLARKSVILLE-HOPKINSVILLE, TN-KY	MSA	C	Montgomery County, TN Christian County, KY	Clarksville, TN Hopkinsville, KY
28	CLEVELAND-AKRON, OH (See List II)	CMSA			
1680	CLEVELAND-LORAIN-ELYRIA, OH (Former title: Cleveland, OH)	PMSA	A	(See List II, Cleveland-Akron CMSA)	
1720	COLORADO SPRINGS, CO	MSA	B	El Paso County	Colorado Springs, CO
1740	COLUMBIA, MO	MSA	C	Boone County	Columbia, MO
1760	COLUMBIA, SC	MSA	B	Lexington County Richland County	Columbia, SC
1800	COLUMBUS, GA-AL	MSA	B	Chattahoochee County, GA Harris County, GA Muscogee County, GA Russell County, AL	Columbus, GA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
1840	COLUMBUS, OH	MSA	A	Delaware County Fairfield County Franklin County Licking County Madison County Pickaway County	Columbus, OH Newark, OH Lancaster, OH
1880	CORPUS CHRISTI, TX	MSA	B	Nueces County San Patricio County	Corpus Christi, TX
1900	CUMBERLAND, MD-WV	MSA	C	Allegany County, MD Mineral County, WV	Cumberland, MD
31	DALLAS-FORT WORTH, TX (See List II)	CMSA			
1920	DALLAS, TX	PMSA	A	(See List II, Dallas-Fort Worth CMSA)	
1930	DANBURY, CT	PMSA	C	(See List II, New York-Northern New Jersey- Long Island CMSA)	
1950	DANVILLE, VA	MSA	C	Pittsylvania County Danville city	Danville, VA
1960	DAVENPORT-MOLINE- ROCK ISLAND, IA-IL (Former title: Davenport-Rock Island- Moline, IA-IL)	MSA	B	Scott County, IA Henry County, IL Rock Island County, IL	Davenport, IA Moline, IL Rock Island, IL
2000	DAYTON-SPRINGFIELD, OH	MSA	B	Clark County Greene County Miami County Montgomery County	Dayton, OH Springfield, OH Fairborn, OH
2020	DAYTONA BEACH, FL	MSA	B	Flagler County Volusia County	Daytona Beach, FL

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2030	DECATUR, AL*	MSA	C	Lawrence County Morgan County	Decatur, AL
2040	DECATUR, IL	MSA	C	Macon County	Decatur, IL
34	DENVER-BOULDER-GREELEY, CO (See List II)	CMSA			
2080	DENVER, CO	PMSA	A	(See List II, Denver-Boulder-Greeley CMSA)	
2120	DES MOINES, IA	MSA	B	Dallas County Polk County Warren County	Des Moines, IA
35	DETROIT-ANN ARBOR-FLINT, MI (See List II)	CMSA			
2160	DETROIT, MI	PMSA	A	(See List II, Detroit-Ann Arbor-Flint CMSA)	
2180	DOTHAN, AL	MSA	C	Dale County Houston County	Dothan, AL
2190	DOVER, DE	MSA	C	Kent County	Dover, DE
2200	DUBUQUE, IA	MSA	D	Dubuque County	Dubuque, IA
2240	DULUTH-SUPERIOR, MN-WI (Former title: Duluth, MN-WI)	MSA	C	St. Louis County, MN Douglas County, WI	Duluth, MN Superior, WI
2281	DUTCHESS COUNTY, NY (Former title: Poughkeepsie, NY)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
2290	EAU CLAIRE, WI	MSA	C	Chippewa County Eau Claire County	Eau Claire, WI
2320	EL PASO, TX	MSA	B	El Paso County	El Paso, TX

\* Pursuant to P.L. 100-258, Decatur, AL MSA was added effective March 14, 1988.

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
2330	ELKHART-GOSHEN, IN	MSA	C	Elkhart County	Elkhart, IN Goshen, IN
2335	ELMIRA, NY	MSA	D	Chemung County	Elmira, NY
2340	ENID, OK	MSA	D	Garfield County	Enid, OK
2360	ERIE, PA	MSA	B	Erie County	Erie, PA
2400	EUGENE-SPRINGFIELD, OR	MSA	B	Lane County	Eugene, OR Springfield, OR
2440	EVANSVILLE-HENDERSON, IN-KY (Former title: Evansville, IN-KY)	MSA	B	Posey County, IN Vanderburgh County, IN Warrick County, IN Henderson County, KY	Evansville, IN Henderson, KY
2480	FALL RIVER, MA-RI (See Providence-Fall River- Warwick, RI-MA)				
2520	FARGO-MOORHEAD, ND-MN	MSA	C	Cass County, ND Clay County, MN	Fargo, ND Moorhead, MN
2560	FAYETTEVILLE, NC	MSA	B	Cumberland County	Fayetteville, NC
2580	FAYETTEVILLE-SPRINGDALE- ROGERS, AR (Former title: Fayetteville- Springdale, AR)	MSA	C	Benton County Washington County	Fayetteville, AR Springdale, AR Rogers, AR

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2600	FITCHBURG-LEOMINSTER, MA	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
2640	FLINT, MI	PMSA	B	(See List II, Detroit-Ann Arbor-Flint CMSA)	
2650	FLORENCE, AL	MSA	C	Colbert County Lauderdale County	Florence, AL
2655	FLORENCE, SC	MSA	C	Florence County	Florence, SC
2670	FORT COLLINS-LOVELAND, CO	MSA	C	Larimer County	Fort Collins, CO Loveland, CO
2680	FORT LAUDERDALE, FL (Former title: Fort Lauderdale- Hollywood-Pompano Beach, FL)	PMSA	A	(See List II, Miami-Fort Lauderdale CMSA)	
2700	FORT MYERS-CAPE CORAL, FL	MSA	B	Lee County	Fort Myers, FL Cape Coral, FL
2710	FORT PIERCE-PORT ST. LUCIE, FL (Former title: Fort Pierce, FL)	MSA	B	Martin County St. Lucie County	Fort Pierce, FL Port St. Lucie, FL



<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2720	FORT SMITH, AR-OK	MSA	C	Crawford County, AR Sebastian County, AR Sequoyah County, OK	Fort Smith, AR
2750	FORT WALTON BEACH, FL	MSA	C	Okaloosa County	Fort Walton Beach, FL
2760	FORT WAYNE, IN	MSA	B	Adams County Allen County DeKalb County Huntington County Wells County Whitley County	Fort Wayne, IN
2800	FORT WORTH-ARLINGTON, TX	PMSA	A	(See List II, Dallas-Fort Worth CMSA)	
2840	FRESNO, CA	MSA	B	Fresno County Madera County	Fresno, CA Madera, CA
2880	GADSDEN, AL	MSA	D	Etowah County	Gadsden, AL
2900	GAINESVILLE, FL	MSA	C	Alachua County	Gainesville, FL
2920	GALVESTON-TEXAS CITY, TX	PMSA	C	(See List II, Houston-Galveston-Brazoria CMSA)	
2960	GARY, IN (Former title: Gary-Hammond, IN)	PMSA	B	(See List II, Chicago-Gary-Kenosha CMSA)	
2975	GLENS FALLS, NY	MSA	C	Warren County Washington County	Glens Falls, NY
2980	GOLDSBORO, NC	MSA	C	Wayne County	Goldsboro, NC

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2985	GRAND FORKS, ND-MN (Former title: Grand Forks, ND)	MSA	C	Grand Forks County, ND Polk County, MN	Grand Forks, ND
3000	GRAND RAPIDS-MUSKEGON- HOLLAND, MI (Former title: Grand Rapids, MI; includes former Muskegon, MI MSA)	MSA	B	Allegan County Kent County Muskegon County Ottawa County	Grand Rapids, MI Muskegon, MI Holland, MI
3040	GREAT FALLS, MT	MSA	D	Cascade County	Great Falls, MT
3060	GREELEY, CO	PMSA	C	(See List II, Denver-Boulder-Greeley CMSA)	
3080	GREEN BAY, WI	MSA	C	Brown County	Green Bay, WI
3120	GREENSBORO--WINSTON-SALEM-- HIGH POINT, NC (Includes former Burlington, NC MSA)	MSA	A	Alamance County Davidson County Davie County Forsyth County Guilford County Randolph County Stokes County Yadkin County	Greensboro, NC Winston-Salem, NC High Point, NC Burlington, NC
3150	GREENVILLE, NC	MSA	C	Pitt County	Greenville, NC
3160	GREENVILLE-SPARTANBURG- ANDERSON, SC (Includes former Anderson, SC MSA)	MSA	B	Anderson County Cherokee County Greenville County Pickens County Spartanburg County	Greenville, SC Spartanburg, SC Anderson, SC
3180	HAGERSTOWN, MD	PMSA	C	(See List II, Washington-Baltimore CMSA)	
3200	HAMILTON-MIDDLETOWN, OH	PMSA	B	(See List II, Cincinnati-Hamilton CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
3240	HARRISBURG-LEBANON- CARLISLE, PA	MSA	B	Cumberland County Dauphin County Lebanon County Perry County	Harrisburg, PA Lebanon, PA Carlisle, PA
3280	HARTFORD, CT (Replaces former Hartford- New Britain- Middletown, CT CMSA)	MSA	A	Hartford County (part): Avon town Berlin town Bloomfield town Bristol city Burlington town Canton town East Granby town East Hartford town East Windsor town Enfield town Farmington town Glastonbury town Granby town Hartford city Manchester town Marlborough town New Britain city Newington town Plainville town Rocky Hill town Simsbury town Southington town South Windsor town Suffield town West Hartford town Wethersfield town Windsor town Windsor Locks town Litchfield County (part): Barkhamsted town Harwinton town	Hartford, CT Middletown, CT

<u>FIPS</u> <u>Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3280	HARTFORD, CT (continued)			Litchfield County (part--continued): New Hartford town Plymouth town Winchester town Middlesex County (part): Cromwell town Durham town East Haddam town East Hampton town Haddam town Middlefield town Middletown city Portland town New London County (part): Colchester town Lebanon town Tolland County (part): Andover town Bolton town Columbia town Coventry town Ellington town Hebron town Mansfield town Somers town Stafford town Tolland town Vernon town Willington town Windham County (part): Ashford town Chaplin town Windham town	
3285	HATTIESBURG, MS (new)	MSA	D	Forrest County Lamar County	Hattiesburg, MS

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3290	HICKORY-MORGANTON, NC	MSA	B	Alexander County Burke County Caldwell County Catawba County	Hickory, NC Morganton, NC
3320	HONOLULU, HI	MSA	B	Honolulu County	Honolulu, HI
3350	HOUMA, LA (Former title: Houma-Thibodaux, LA)	MSA	C	Lafourche Parish Terrebonne Parish	Houma, LA
42	HOUSTON-GALVESTON-BRAZORIA, TX (See List II)	CMSA			
3360	HOUSTON, TX	PMSA	A	(See List II, Houston-Galveston-Brazoria CMSA)	
3400	HUNTINGTON-ASHLAND, WV-KY-OH	MSA	B	Cabell County, WV Wayne County, WV Boyd County, KY Carter County, KY Greenup County, KY Lawrence County, OH	Huntington, WV Ashland, KY
3440	HUNTSVILLE, AL	MSA	B	Limestone County Madison county	Huntsville, AL

<u>FIPS</u> <u>Code</u>	<u>Area Title</u>	<u>MSA,</u> <u>PMSA,</u> <u>CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3480	INDIANAPOLIS, IN (Includes former Anderson, IN MSA)	MSA	A	Boone County Hamilton County Hancock County Hendricks County Johnson County Madison County Marion County Morgan County Shelby County	Indianapolis, IN Anderson, IN
3500	IOWA CITY, IA	MSA	D	Johnson County	Iowa City, IA
3520	JACKSON, MI	MSA	C	Jackson County	Jackson, MI
3560	JACKSON, MS	MSA	B	Hinds County Madison County Rankin County	Jackson, MS
3580	JACKSON, TN	MSA	D	Madison County	Jackson, TN
3600	JACKSONVILLE, FL	MSA	B	Clay County Duval County Nassau County St. Johns County	Jacksonville, FL
3605	JACKSONVILLE, NC	MSA	C	Onslow County	Jacksonville, NC
3610	JAMESTOWN, NY (Former title: Jamestown- Dunkirk, NY)	MSA	C	Chautauqua County	Jamestown, NY
3620	JANESVILLE-BELOIT, WI	MSA	C	Rock County	Janesville, WI Beloit, WI
3640	JERSEY CITY, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
3660	JOHNSON CITY-KINGSPORT- BRISTOL, TN-VA	MSA	B	Carter County, TN Hawkins County, TN Sullivan County, TN Unicoi County, TN Washington County, TN Scott County, VA Washington County, VA Bristol city, VA	Johnson City, TN Kingsport, TN Bristol, TN Bristol, VA
3680	JOHNSTOWN, PA	MSA	C	Cambria County Somerset County	Johnstown, PA
3690	JOLIET, IL (See Chicago, IL)				
3710	JOPLIN, MO	MSA	C	Jasper County Newton County	Joplin, MO
3720	KALAMAZOO-BATTLE CREEK, MI (Includes former Battle Creek, MI MSA)	MSA	B	Calhoun County Kalamazoo County Van Buren County	Kalamazoo, MI Battle Creek, MI
3740	KANKAKEE, IL	PMSA	D	(See List II, Chicago-Gary-Kenosha CMSA)	
3760	KANSAS CITY, MO-KS*	MSA	A	Cass County, MO Clay County, MO Clinton County, MO Jackson County, MO Lafayette County, MO Platte County, MO Ray County, MO Johnson County, KS Leavenworth County, KS Miami County, KS Wyandotte County, KS	Kansas City, MO Kansas City, KS Olathe, KS Leavenworth, KS
3800	KENOSHA, WI	PMSA	C	(See List II, Chicago-Gary-Kenosha CMSA)	

\* Pursuant to P.L. 98-369, Section 611, the Kansas City, MO-KS MSA took effect June 30, 1984.

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3810	KILLEEN-TEMPLE, TX	MSA	B	Bell County Coryell County	Killeen, TX Temple, TX
3840	KNOXVILLE, TN	MSA	B	Anderson County Blount County Knox County Loudon County Sevier County Union County	Knoxville, TN Oak Ridge, TN
3850	KOKOMO, IN	MSA	D	Howard County Tipton County	Kokomo, IN
3870	LA CROSSE, WI-MN (Former title: La Crosse, WI)	MSA	C	La Crosse County, WI Houston County, MN	La Crosse, WI
3880	LAFAYETTE, LA	MSA	B	Acadia Parish Lafayette Parish St. Landry Parish St. Martin Parish	Lafayette, LA
3920	LAFAYETTE, IN (Former title: Lafayette- West Lafayette, IN)	MSA	C	Clinton County Tippecanoe County	Lafayette, IN
3960	LAKE CHARLES, LA	MSA	C	Calcasieu Parish	Lake Charles, LA
3965	LAKE COUNTY, IL (See Chicago, IL)				
3980	LAKELAND-WINTER HAVEN, FL	MSA	B	Polk County	Lakeland, FL Winter Haven, FL
4000	LANCASTER, PA	MSA	B	Lancaster County	Lancaster, PA



FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
4040	LANSING-EAST LANSING, MI	MSA	B	Clinton County Eaton County Ingham County	Lansing, MI East Lansing, MI
4080	LAREDO, TX	MSA	C	Webb County	Laredo, TX
4100	LAS CRUCES, NM	MSA	C	Dona Ana County	Las Cruces, NM
4120	LAS VEGAS, NV-AZ (Former title: Las Vegas, NV)	MSA	B	Clark County, NV Nye County, NV Mohave County, AZ	Las Vegas, NV
4150	LAWRENCE, KS	MSA	D	Douglas County	Lawrence, KS
4160	LAWRENCE, MA-NH (Former title: Lawrence-Haverhill, MA-NH)	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	
4200	LAWTON, OK	MSA	C	Comanche County	Lawton, OK
4240	LEWISTON-AUBURN, ME	MSA	D	Androscoggin County (part): Auburn city Greene town Lewiston city Lisbon town Mechanic Falls town Poland town Sabattus town Turner town Wales town	Lewiston, ME Auburn, ME
4280	LEXINGTON, KY (Former title: Lexington- Fayette, KY)	MSA	B	Bourbon County Clark County Fayette County Jessamine County Madison County Scott County Woodford County	Lexington- Fayette, KY

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
4320	LIMA, OH	MSA	C	Allen County Auglaize County	Lima, OH
4360	LINCOLN, NE	MSA	C	Lancaster County	Lincoln, NE
4400	LITTLE ROCK-NORTH LITTLE ROCK, AR	MSA	B	Faulkner County Lonoke County Pulaski County Saline County	Little Rock, AR North Little Rock, AR Jacksonville, AR Conway, AR
4420	LONGVIEW-MARSHALL, TX	MSA	C	Gregg County Harrison County Upshur County	Longview, TX Marshall, TX
4440	LORAIN-ELYRIA, OH (See Cleveland-Lorain-Elyria, OH)				
49	LOS ANGELES-RIVERSIDE- ORANGE COUNTY, CA (See List II)	CMSA			
4480	LOS ANGELES-LONG BEACH, CA	PMSA	A	(See List II, Los Angeles-Riverside- Orange County CMSA)	
4520	LOUISVILLE, KY-IN	MSA	B	Bullitt County, KY Jefferson County, KY Oldham County, KY Clark County, IN Floyd County, IN Harrison County, IN Scott County, IN	Louisville, KY New Albany, IN
4560	LOWELL, MA-NH	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
4600	LUBBOCK, TX	MSA	C	Lubbock County	Lubbock, TX
4640	LYNCHBURG, VA	MSA	C	Amherst County Bedford County Campbell County Bedford city Lynchburg city	Lynchburg, VA
4680	MACON, GA (Former title: Macon- Warner Robins, GA)	MSA	B	Bibb County Houston County Jones County Peach County Twiggs County	Macon, GA
4720	MADISON, WI	MSA	B	Dane County	Madison, WI
4760	MANCHESTER, NH	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
4800	MANSFIELD, OH	MSA	C	Crawford County Richland County	Mansfield, OH
4840	MAYAGUEZ, PR	MSA	C	Anasco Municipio Cabo Rojo Municipio Hormigueros Municipio Mayaguez Municipio Sabana Grande Municipio San German Municipio	Mayaguez, PR

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
4880	MCALLEN-EDINBURG-MISSION, TX	MSA	B	Hidalgo County	McAllen, TX Edinburg, TX Mission, TX
4890	MEDFORD-ASHLAND, OR (Former title: Medford, OR)	MSA	C	Jackson County	Medford, OR Ashland, OR
4900	MELBOURNE-TITUSVILLE- PALM BAY, FL	MSA	B	Brevard County	Melbourne, FL Titusville, FL Palm Bay, FL
4920	MEMPHIS, TN-AR-MS	MSA	A	Fayette County, TN Shelby County, TN Tipton County, TN Crittenden County, AR DeSoto County, MS	Memphis, TN West Memphis, AR
4940	MERCED, CA	MSA	C	Merced County	Merced, CA
56	MIAMI-FORT LAUDERDALE, FL (See List II)	CMSA			
5000	MIAMI, FL (Former title: Miami-Hialeah, FL)	PMSA	A	(See List II, Miami-Fort Lauderdale CMSA)	
5015	MIDDLESEX-SOMERSET- HUNTERDON, NJ	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5020	MIDDLETOWN, CT (See Hartford, CT)				

FIPS		MSA, PMSA, CMSA	Level	Definition	Central Cities
Code	Area Title				
5040	MIDLAND, TX (See Odessa-Midland, TX)				
63	MILWAUKEE-RACINE, WI (See List II)	CMSA			
5080	MILWAUKEE-WAUKESHA, WI (Former title: Milwaukee, WI)	PMSA	A	(See List II, Milwaukee-Racine CMSA)	
5120	MINNEAPOLIS-ST. PAUL, MN-WI	MSA	A	Anoka County, MN Carver County, MN Chisago County, MN Dakota County, MN Hennepin County, MN Isanti County, MN Ramsey County, MN Scott County, MN Sherburne County, MN Washington County, MN Wright County, MN Pierce County, WI St. Croix County, WI	Minneapolis, MN St. Paul, MN
5160	MOBILE, AL	MSA	B	Baldwin County Mobile County	Mobile, AL
5170	MODESTO, CA	MSA	B	Stanislaus County	Modesto, CA Turlock, CA
5190	MONMOUTH-OCEAN, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5200	MONROE, LA	MSA	C	Ouachita Parish	Monroe, LA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
5240	MONTGOMERY, AL	MSA	B	Autauga County Elmore County Montgomery County	Montgomery, AL
5280	MUNCIE, IN	MSA	C	Delaware County	Muncie, IN
5320	MUSKEGON, MI (See Grand Rapids-Muskegon- Holland, MI)				
5330	MYRTLE BEACH, SC	MSA	C	Horry County	Myrtle Beach, SC
5345	NAPLES, FL	MSA	C	Collier County	Naples, FL
5350	NASHUA, NH	PMSA	C	(See List II, Boston-Worcester-Lawrence CMSA)	
5360	NASHVILLE, TN	MSA	B	Cheatham County Davidson County Dickson County Robertson County Rutherford County Sumner County Williamson County Wilson County	Nashville- Davidson, TN Murfreesboro, TN
5380	NASSAU-SUFFOLK, NY	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5400	NEW BEDFORD, MA	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
5440	NEW BRITAIN, CT (See Hartford, CT)				
5480	NEW HAVEN-MERIDEN, CT	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
5520	NEW LONDON-NORWICH, CT-RI	MSA	B	Middlesex County, CT (part): Old Saybrook town New London County, CT (part): Bozrah town East Lyme town Franklin town Griswold town Groton town Ledyard town Lisbon town Montville town New London city North Stonington town Norwich city Old Lyme town Preston town Salem town Sprague town Stonington town Waterford town Windham County, CT (part): Canterbury town Plainfield town Washington County, RI (part): Hopkinton town Westerly town	New London, CT Norwich, CT
5560	NEW ORLEANS, LA	MSA	A	Jefferson Parish Orleans Parish Plaquemines Parish St. Bernard Parish St. Charles Parish St. James Parish St. John the Baptist Parish St. Tammany Parish	New Orleans, LA Slidell, LA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
70	NEW YORK-NORTHERN NEW JERSEY- LONG ISLAND, NY-NJ-CT-PA (See List II)	CMSA			
5600	NEW YORK, NY	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5640	NEWARK, NJ	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5660	NEWBURGH, NY-PA (Former title: Orange County, NY)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5700	NIAGARA FALLS, NY (See Buffalo-Niagara Falls, NY)				
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS, VA-NC (Former title: Norfolk-Virginia Beach-Newport News, VA)	MSA	A	Gloucester County, VA Isle of Wight County, VA James City County, VA Mathews County, VA York County, VA Chesapeake city, VA Hampton city, VA Newport News city, VA Norfolk city, VA Poquoson city, VA Portsmouth city, VA Suffolk city, VA Virginia Beach city, VA Williamsburg city, VA Currituck County, NC	Norfolk, VA Virginia Beach, VA Newport News, VA Hampton, VA Portsmouth, VA Suffolk, VA



FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
5760	NORWALK, CT (See Stamford-Norwalk, CT)				
5775	OAKLAND, CA	PMSA	A	(See List II, San Francisco-Oakland-San Jose CMSA)	
5790	OCALA, FL	MSA	C	Marion County	Ocala, FL
5800	ODESSA-MIDLAND, TX (Includes former Midland, TX MSA)	MSA	C	Ector County Midland County	Odessa, TX Midland, TX
5880	OKLAHOMA CITY, OK	MSA	B	Canadian County Cleveland County Logan County McClain County Oklahoma County Pottawatomie County	Oklahoma City, OK Norman, OK Shawnee, OK
5910	OLYMPIA, WA	PMSA	C	(See List II, Seattle-Tacoma-Bremerton CMSA)	
5920	OMAHA, NE-IA	MSA	B	Cass County, NE Douglas County, NE Sarpy County, NE Washington County, NE Pottawattamie County, IA	Omaha, NE Council Bluffs, IA
5945	ORANGE COUNTY, CA (Former code and title: 0360 Anaheim-Santa Ana, CA)	PMSA	A	(See List II, Los Angeles-Riverside-Orange County CMSA)	
5950	ORANGE COUNTY, NY (See Newburgh, NY-PA)				

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
5960	ORLANDO, FL	MSA	A	Lake County Orange County Osceola County Seminole County	Orlando, FL
5990	OWENSBORO, KY	MSA	D	Daviess County	Owensboro, KY
6000	OXNARD-VENTURA, CA (See Ventura, CA)				
6015	PANAMA CITY, FL	MSA	C	Bay County	Panama City, FL
6020	PARKERSBURG-MARIETTA, WV-OH	MSA	C	Wood County, WV Washington County, OH	Parkersburg, WV Marietta, OH
6025	PASCAGOULA, MS (See Biloxi- Gulfport-Pascagoula, MS)				
6060	PAWTUCKET-WOONSOCKET- ATTLEBORO, RI-MA (See Providence-Fall River- Warwick, RI-MA)				
6080	PENSACOLA, FL	MSA	B	Escambia County Santa Rosa County	Pensacola, FL
6120	PEORIA-PEKIN, IL (Former title: Peoria, IL)	MSA	B	Peoria County Tazewell County Woodford County	Peoria, IL Pekin, IL
77	PHILADELPHIA-WILMINGTON- ATLANTIC CITY, PA-NJ-DE-MD (See List II)	CMSA			

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6160	PHILADELPHIA, PA-NJ	PMSA	A	(See List II, Philadelphia-Wilmington-Atlantic City CMSA)	
6200	PHOENIX-MESA, AZ (Former title: Phoenix, AZ)	MSA	A	Maricopa County Pinal County	Phoenix, AZ Mesa, AZ Tempe, AZ Scottsdale, AZ
6240	PINE BLUFF, AR	MSA	D	Jefferson County	Pine Bluff, AR
6280	PITTSBURGH, PA (Replaces Pittsburgh-Beaver Valley, PA CMSA)	MSA	A	Allegheny County Beaver County Butler County Fayette County Washington County Westmoreland County	Pittsburgh, PA
6320	PITTSFIELD, MA	MSA	D	Berkshire County (part): Adams town Cheshire town Dalton town Hinsdale town Lanesborough town Lee town Lenox town Pittsfield city Richmond town Stockbridge town	Pittsfield, MA
6360	PONCE, PR	MSA	B	Guayanilla Municipio Juana Diaz Municipio Penuelas Municipio Ponce Municipio Villalba Municipio Yauco Municipio	Ponce, PR

<u>FIPS</u> <u>Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6400	PORTLAND, ME	MSA	C	Cumberland County (part): Cape Elizabeth town Casco town Cumberland town Falmouth town Freeport town Gorham town Gray town Long Island town (new) North Yarmouth town Portland city Raymond town Scarborough town South Portland city Standish town Westbrook city Windham town Yarmouth town York County (part): Buxton town Hollis town Limington town Old Orchard Beach town	Portland, ME
79	PORTLAND-SALEM, OR-WA (See List II)	CMSA			
6440	PORTLAND-VANCOUVER, OR-WA (Former title: Portland, OR)	PMSA	A	(See List II, Portland-Salem CMSA)	
6450	PORTSMOUTH-ROCHESTER, NH-ME (Former title: Portsmouth- Dover-Rochester, NH-ME)	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	

FIPS	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
Code					
6460	POUGHKEEPSIE, NY (See Dutchess County, NY)				
6480	PROVIDENCE-FALL RIVER- WARWICK, RI-MA (Replaces former Providence- Pawtucket-Fall River, RI-MA CMSA)	MSA	A	Bristol County, RI: Barrington town Bristol town Warren town Kent County, RI: Coventry town East Greenwich town Warwick city West Greenwich town West Warwick town Newport County, RI (part): Jamestown town Little Compton town Tiverton town Providence County, RI: Burrillville town Central Falls city Cranston city Cumberland town East Providence city Foster town Glocester town Johnston town Lincoln town North Providence town North Smithfield town Pawtucket city Providence city Scituate town	Providence, RI Fall River, MA Warwick, RI Pawtucket, RI Woonsocket, RI Attleboro, MA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
6480	PROVIDENCE-FALL RIVER- WARWICK, RI-MA (continued)			Providence County (continued): Smithfield town Woonsocket city Washington County, RI (part): Charlestown town Exeter town Narragansett town North Kingstown town Richmond town South Kingstown town Bristol County, MA (part): Attleboro city Fall River city North Attleboro town Rehoboth town Seekonk town Somerset town Swansea town Westport town	
6520	PROVO-OREM, UT	MSA	B	Utah County	Provo, UT Orem, UT
6560	PUEBLO, CO	MSA	C	Pueblo County	Pueblo, CO
6580	PUNTA GORDA, FL	MSA	C	Charlotte County	Punta Gorda, FL
6600	RACINE, WI	PMSA	C	(See List II, Milwaukee-Racine CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
6640	RALEIGH-DURHAM- CHAPEL HILL, NC (Former title: Raleigh- Durham, NC)	MSA	B	Chatham County Durham County Franklin County Johnston County Orange County Wake County	Raleigh, NC Durham, NC Chapel Hill, NC
6660	RAPID CITY, SD	MSA	D	Pennington County	Rapid City, SD
6680	READING, PA	MSA	B	Berks County	Reading, PA
6690	REDDING, CA	MSA	C	Shasta County	Redding, CA
6720	RENO, NV	MSA	B	Washoe County	Reno, NV
6740	RICHLAND-KENNEWICK-PASCO, WA	MSA	C	Benton County Franklin County	Richland, WA Kennewick, WA Pasco, WA
6760	RICHMOND-PETERSBURG, VA	MSA	B	Charles City County Chesterfield County Dinwiddie County Goochland County Hanover County Henrico County New Kent County Powhatan County Prince George County Colonial Heights city Hopewell city Petersburg city Richmond city	Richmond, VA Petersburg, VA
6780	RIVERSIDE-SAN BERNARDINO, CA	PMSA	A	(See List II, Los Angeles-Riverside-Orange County CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6800	ROANOKE, VA	MSA	C	Botetourt County Roanoke County Roanoke city Salem city	Roanoke, VA
6820	ROCHESTER, MN	MSA	C	Olmsted County	Rochester, MN
6840	ROCHESTER, NY	MSA	A	Genesee County Livingston County Monroe County Ontario County Orleans County Wayne County	Rochester, NY
6880	ROCKFORD, IL	MSA	B	Boone County Ogle County Winnebago County	Rockford, IL
6895	ROCKY MOUNT, NC	MSA	C	Edgecombe County Nash County	Rocky Mount, NC



FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
82	SACRAMENTO-YOLO, CA (See List II)	CMSA			
6920	SACRAMENTO, CA	PMSA	A	(See List II, Sacramento-Yolo CMSA)	
6960	SAGINAW-BAY CITY-MIDLAND, MI	MSA	B	Bay County Midland County Saginaw County	Saginaw, MI Bay City, MI Midland, MI
6980	ST. CLOUD, MN	MSA	C	Benton County Stearns County	St. Cloud, MN
7000	ST. JOSEPH, MO	MSA	D	Andrew County Buchanan County	St. Joseph, MO
7040	ST. LOUIS, MO-IL*	MSA	A	Crawford County, MO (part): Sullivan city** Franklin County, MO Jefferson County, MO Lincoln County, MO St. Charles County, MO St. Louis County, MO Warren County, MO St. Louis city, MO Clinton County, IL Jersey County, IL Madison County, IL Monroe County, IL St. Clair County, IL	St. Louis, MO St. Charles, MO Belleville, IL East St. Louis, IL Alton, IL Granite City, IL

\* Pursuant to P.L. 98-473, Section 119A, the St. Louis, MO-IL MSA took effect October 12, 1984.

\*\* Pursuant to P.L. 100-202, Section 530, the part of Sullivan city in Crawford County, MO was added to the St. Louis, MO-IL MSA, effective December 22, 1987.

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
7080	SALEM, OR	PMSA	B	(See List II, Portland-Salem	CMSA)
7090	SALEM-GLOUCESTER, MA (See Boston, MA-NH)				
7120	SALINAS, CA (Former title: Salinas-Seaside- Monterey, CA)	MSA	B	Monterey County	Salinas, CA Monterey, CA
7160	SALT LAKE CITY-OGDEN, UT	MSA	A	Davis County Salt Lake County Weber County	Salt Lake City, UT Ogden, UT Clearfield, UT
7200	SAN ANGELO, TX	MSA	D	Tom Green County	San Angelo, TX
7240	SAN ANTONIO, TX	MSA	A	Bexar County Comal County Guadalupe County Wilson County	San Antonio, TX New Braunfels, TX
7320	SAN DIEGO, CA	MSA	A	San Diego County	San Diego, CA Escondido, CA Coronado, CA
84	SAN FRANCISCO-OAKLAND- SAN JOSE, CA (See List II)	CMSA			
7360	SAN FRANCISCO, CA	PMSA	A	(See List II, San Francisco-Oakland- San Jose CMSA)	
7400	SAN JOSE, CA	PMSA	A	(See List II, San Francisco-Oakland- San Jose CMSA)	
87	SAN JUAN-CAGUAS-ARECIBO, PR (See List II)	CMSA			

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
7440	SAN JUAN-BAYAMON, PR (Former title: San Juan, PR)	PMSA	A	(See List II, San Juan-Caguas-Arecibo CMSA)	
7460	SAN LUIS OBISPO-ATASCADERO- PASO ROBLES, CA	MSA	C	San Luis Obispo County	San Luis Obispo, CA Atascadero, CA El Paso de Robles (Paso Robles), CA
7480	SANTA BARBARA-SANTA MARIA- LOMPOC, CA	MSA	B	Santa Barbara County	Santa Barbara, CA Santa Maria, CA Lompoc, CA
7485	SANTA CRUZ-WATSONVILLE, CA (Former title: Santa Cruz, CA)	PMSA	C	(See List II, San Francisco-Oakland- San Jose CMSA)	
7490	SANTA FE, NM	MSA	C	Los Alamos County Santa Fe County	Santa Fe, NM
7500	SANTA ROSA, CA (Former title: Santa Rosa- Petaluma, CA)	PMSA	B	(See List II, San Francisco-Oakland- San Jose CMSA)	
7510	SARASOTA-BRADENTON, FL (Former title: Sarasota, FL; includes former Bradenton, FL MSA)	MSA	B	Manatee County Sarasota County	Sarasota, FL Bradenton, FL
7520	SAVANNAH, GA	MSA	B	Bryan County Chatham County Effingham County	Savannah, GA
7560	SCRANTON--WILKES-BARRE-- HAZLETON, PA (Former title: Scranton-- Wilkes-Barre, PA)	MSA	B	Columbia County Lackawanna County Luzerne County Wyoming County	Scranton, PA Wilkes-Barre, PA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
91	SEATTLE-TACOMA-BREMERTON, WA (See List II)	CMSA			
7600	SEATTLE-BELLEVUE-EVERETT, WA	PMSA	A	(See List II, Seattle-Tacoma-Bremerton CMSA)	
7610	SHARON, PA	MSA	C	Mercer County	Sharon, PA
7620	SHEBOYGAN, WI	MSA	C	Sheboygan County	Sheboygan, WI
7640	SHERMAN-DENISON, TX	MSA	D	Grayson County	Sherman, TX Denison, TX
7680	SHREVEPORT-BOSSIER CITY, LA (Former title: Shreveport, LA)	MSA	B	Bossier Parish Caddo Parish Webster Parish	Shreveport, LA Bossier City, LA
7720	SIOUX CITY, IA-NE	MSA	C	Woodbury County, IA Dakota County, NE	Sioux City, IA
7760	SIOUX FALLS, SD	MSA	C	Lincoln County Minnehaha County	Sioux Falls, SD
7800	SOUTH BEND, IN (Former title: South Bend-Mishawaka, IN)	MSA	C	St. Joseph County	South Bend, IN
7840	SPOKANE, WA	MSA	B	Spokane County	Spokane, WA
7880	SPRINGFIELD, IL	MSA	C	Menard County Sangamon County	Springfield, IL
7920	SPRINGFIELD, MO	MSA	B	Christian County Greene County Webster County	Springfield, MO

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
8000	SPRINGFIELD, MA	MSA	B	Franklin County (part): Sunderland town Hampden County (part): Agawam city Chicopee city East Longmeadow town Hampden town Holyoke city Longmeadow town Ludlow town Monson town Montgomery town Palmer town Russell town Southwick town Springfield city Westfield city West Springfield town Wilbraham town Hampshire County (part): Amherst town Belchertown town Easthampton town Granby town Hadley town Hatfield town Huntington town Northampton city Southampton town South Hadley town Ware town Williamsburg town	Springfield, MA Holyoke, MA Westfield, MA Northampton, MA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8040	STAMFORD-NORWALK, CT (Former title: Stamford, CT)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
8050	STATE COLLEGE, PA	MSA	C	Centre County	State College, PA
8080	STEUBENVILLE-WEIRTON, OH-WV	MSA	C	Jefferson County, OH Brooke County, WV Hancock County, WV	Steubenville, OH Weirton, WV
8120	STOCKTON-LODI, CA (Former title: Stockton, CA)	MSA	B	San Joaquin County	Stockton, CA Lodi, CA
8140	SUMTER, SC	MSA	C	Sumter County	Sumter, SC
8160	SYRACUSE, NY	MSA	B	Cayuga County Madison County Onondaga County Oswego County	Syracuse, NY Auburn, NY
8200	TACOMA, WA	PMSA	B	(See List II, Seattle-Tacoma-Bremerton CMSA)	
8240	TALLAHASSEE, FL	MSA	C	Gadsden County Leon County	Tallahassee, FL
8280	TAMPA-ST. PETERSBURG- CLEARWATER, FL	MSA	A	Hernando County Hillsborough County Pasco County Pinellas County	Tampa, FL St. Petersburg, FL Clearwater, FL
8320	TERRE HAUTE, IN	MSA	C	Clay County Vermillion County Vigo County	Terre Haute, IN

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
8360	TEXARKANA, TX-TEXARKANA, AR	MSA	C	Bowie County, TX Miller County, AR	Texarkana, TX Texarkana, AR
8400	TOLEDO, OH	MSA	B	Fulton County Lucas County Wood County	Toledo, OH Bowling Green, OH
8440	TOPEKA, KS	MSA	C	Shawnee County	Topeka, KS
8480	TRENTON, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
8520	TUCSON, AZ	MSA	B	Pima County	Tucson, AZ
8560	TULSA, OK	MSA	B	Creek County Osage County Rogers County Tulsa County Wagoner County	Tulsa, OK
8600	TUSCALOOSA, AL	MSA	C	Tuscaloosa County	Tuscaloosa, AL
8640	TYLER, TX	MSA	C	Smith County	Tyler, TX
8680	UTICA-ROME, NY	MSA	B	Herkimer County Oneida County	Utica, NY Rome, NY

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8720	VALLEJO-FAIRFIELD-NAPA, CA	PMSA	B	(See List II, San Francisco-Oakland-San Jose CMSA)	
8725	VANCOUVER, WA (See Portland-Vancouver, OR-WA)				
8735	VENTURA, CA (Former code and title: 6000 Oxnard-Ventura, CA)	PMSA	B	(See List II, Los Angeles-Riverside-Orange County CMSA)	
8750	VICTORIA, TX	MSA	D	Victoria County	Victoria, TX
8760	VINELAND-MILLVILLE-BRIDGETON, NJ	PMSA	C	(See List II, Philadelphia-Wilmington-Atlantic City CMSA)	
8780	VISALIA-TULARE-PORTERVILLE, CA	MSA	B	Tulare County	Visalia, CA Tulare, CA Porterville, CA
8800	WACO, TX	MSA	C	McLennan County	Waco, TX
97	WASHINGTON-BALTIMORE, DC-MD-VA-WV (See List II)	CMSA			
8840	WASHINGTON, DC-MD-VA-WV (Former title: Washington, DC-MD-VA)	PMSA	A	(See List II, Washington-Baltimore CMSA)	



FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
		CMSA			
8880	WATERBURY, CT	PMSA	C	(See List II, New York-Northern New Jersey-Long Island CMSA)	
8920	WATERLOO-CEDAR FALLS, IA	MSA	C	Black Hawk County	Waterloo, IA Cedar Falls, IA
8940	WAUSAU, WI	MSA	C	Marathon County	Wausau, WI
8960	WEST PALM BEACH-BOCA RATON, FL (Former title: West Palm Beach- Boca Raton-Delray Beach, FL)	MSA	B	Palm Beach County	West Palm Beach, FL Boca Raton, FL
9000	WHEELING, WV-OH	MSA	C	Marshall County, WV Ohio County, WV Belmont County, OH	Wheeling, WV
9040	WICHITA, KS	MSA	B	Butler County Harvey County* Sedgwick County	Wichita, KS

\* Pursuant to Section 526 of P.L. 99-500, Section 101(m), Harvey County, KS was added to the Wichita, KS MSA effective October 18, 1986.

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
9080	WICHITA FALLS, TX	MSA	C	Archer County Wichita County	Wichita Falls, TX
9140	WILLIAMSPORT, PA	MSA	C	Lycoming County	Williamsport, PA
9160	WILMINGTON-NEWARK, DE-MD (Former title: Wilmington, DE-NJ-MD)	PMSA	B	(See List II, Philadelphia-Wilmington- Atlantic City CMSA)	
9200	WILMINGTON, NC	MSA	C	Brunswick County New Hanover County	Wilmington, NC
9240	WORCESTER, MA-CT (Former title: Worcester, MA)	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	
9260	YAKIMA, WA	MSA	C	Yakima County	Yakima, WA
9270	YOLO, CA	PMSA	C	(See List II, Sacramento-Yolo CMSA)	
9280	YORK, PA	MSA	B	York County	York, PA
9320	YOUNGSTOWN-WARREN, OH	MSA	B	Columbiana County Mahoning County Trumbull County	Youngstown, OH Warren, OH
9340	YUBA CITY, CA	MSA	C	Sutter County Yuba County	Yuba City, CA
9360	YUMA, AZ	MSA	C	Yuma County	Yuma, AZ

II  
 CONSOLIDATED METROPOLITAN STATISTICAL AREAS AND  
 PRIMARY METROPOLITAN STATISTICAL AREAS

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u>			
1120 BOSTON, MA-NH PMSA (Former title: Boston, MA; includes former Salem-Gloucester, MA PMSA)	A	Bristol County, MA (part): Berkley town Dighton town Mansfield town Norton town Taunton city Essex County, MA (part): Amesbury town Beverly city Danvers town Essex town Gloucester city Hamilton town Ipswich town Lynn city Lynnfield town Manchester town Marblehead town Middleton town Nahant town Newbury town Newburyport city Peabody city Rockport town Rowley town Salem city Salisbury town Saugus town Swampscott town Topsfield town Wenham town	Boston, MA Cambridge, MA Lynn, MA Waltham, MA Gloucester, MA

FIPS Code and Area Title	Level	Definition	Central Cities
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07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA (continued)

1120 BOSTON, MA-NH PMSA (continued)

Middlesex County, MA (part):

Acton town  
 Arlington town  
 Ashland town  
 Ayer town  
 Bedford town  
 Belmont town  
 Boxborough town  
 Burlington town  
 Cambridge city  
 Carlisle town  
 Concord town  
 Everett city  
 Framingham town  
 Holliston town  
 Hopkinton town  
 Hudson town  
 Lexington town  
 Lincoln town  
 Littleton town  
 Malden city  
 Marlborough city  
 Maynard town  
 Medford city  
 Melrose city  
 Natick town  
 Newton city  
 North Reading town  
 Reading town  
 Sherborn town  
 Shirley town  
 Somerville city  
 Stoneham town  
 Stow town  
 Sudbury town  
 Townsend town  
 Wakefield town

FIPS Code and Area Title

Level

Definition

Central Cities

07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA  
(continued)

1120 BOSTON, MA-NH PMSA (continued)

Middlesex County, MA  
(part--continued):  
Waltham city  
Watertown city  
Wayland town  
Weston town  
Wilmington town  
Winchester town  
Woburn city  
Norfolk County, MA (part):  
Bellingham town  
Braintree town  
Brookline town  
Canton town  
Cohasset town  
Dedham town  
Dover town  
Foxborough town  
Franklin city  
Holbrook town  
Medfield town  
Medway town  
Millis town  
Milton town  
Needham town  
Norfolk town  
Norwood town  
Plainville town  
Quincy city  
Randolph town  
Sharon town  
Stoughton town  
Walpole town

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
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07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA (continued)

1120 BOSTON, MA-NH PMSA (continued)

Norfolk County, MA  
 (part--continued):  
 Wellesley town  
 Westwood town  
 Weymouth town  
 Wrentham town  
 Plymouth County, MA (part):  
 Carver town  
 Duxbury town  
 Hanover town  
 Hingham town  
 Hull town  
 Kingston town  
 Marshfield town  
 Norwell town  
 Pembroke town  
 Plymouth town  
 Rockland town  
 Scituate town  
 Wareham town  
 Suffolk County, MA:  
 Boston city  
 Chelsea city  
 Revere city  
 Winthrop town  
 Worcester County, MA (part):  
 Berlin town  
 Blackstone town  
 Bolton town  
 Harvard town  
 Hopedale town

FIPS Code and Area TitleLevelDefinitionCentral Cities07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA  
(continued)

1120 BOSTON, MA-NH PMSA (continued)

Worcester County, MA  
(part--continued):  
Lancaster town  
Mendon town  
Milford town  
Millville town  
Southborough town  
Upton town  
Rockingham County, NH (part):  
Seabrook town  
South Hampton town

1200 BROCKTON, MA PMSA

C

Bristol County (part):  
Easton town  
Raynham town  
Norfolk County (part):  
Avon town  
Plymouth County (part):  
Abington town  
Bridgewater town  
Brockton city  
East Bridgewater town  
Halifax town  
Hanson town  
Lakeville town  
Middleborough town  
Plympton town  
West Bridgewater town  
Whitman town

Brockton, MA

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
2600 FITCHBURG-LEOMINSTER, MA PMSA	C	Middlesex County (part): Ashby town Worcester County (part): Ashburnham town Fitchburg city Gardner city Leominster city Lunenburg town Templeton town Westminster town Winchendon town	Fitchburg, MA Leominster, MA
4160 LAWRENCE, MA-NH PMSA (Former title: Lawrence- Haverhill, MA-NH)	B	Essex County, MA (part): Andover town Boxford town Georgetown town Groveland town Haverhill city Lawrence city Merrimac town Methuen city North Andover town West Newbury town Rockingham County, NH (part): Atkinson town Chester town Danville town Derry town Fremont town	Lawrence, MA



FIPS Code and Area Title	Level	Definition	Central Cities
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07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA  
(continued)

4160 LAWRENCE, MA-NH PMSA (continued)

Rockingham County, NH  
(part--continued):  
Hampstead town  
Kingston town  
Newton town  
Plaistow town  
Raymond town  
Salem town  
Sandown town  
Windham town

4560 LOWELL, MA-NH PMSA

B

Middlesex County, MA  
(part):

Lowell, MA

Billerica town  
Chelmsford town  
Dracut town  
Dunstable town  
Groton town  
Lowell city  
Pepperell town  
Tewksbury town  
Tyngsborough town  
Westford town  
Hillsborough County, NH  
(part):  
Pelham town

FIPS Code and Area Title	Level	Definition	Central Cities
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07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA (continued)

4760	MANCHESTER, NH PMSA	C	Hillsborough County (part): Bedford town Goffstown town Manchester city Weare town Merrimack County (part): Allenstown town Hooksett town Rockingham County (part): Auburn town Candia town Londonderry town	Manchester, NH
5350	NASHUA, NH PMSA	C	Hillsborough County (part): Amherst town Brookline town Greenville town Hollis town Hudson town Litchfield town Mason town Merrimack town Milford town Mont Vernon town Nashua city New Ipswich town Wilton town	Nashua, NH

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA		(continued)	
5400 NEW BEDFORD, MA PMSA	C	Bristol County (part): Acushnet town Dartmouth town Fairhaven town Freetown town New Bedford city Plymouth County (part): Marion town Mattapoisett town Rochester town	New Bedford, MA
6450 PORTSMOUTH-ROCHESTER, NH-ME PMSA (Former title: Portsmouth- Dover-Rochester, NH-ME)	C	Rockingham County, NH (part): Brentwood town East Kingston town Epping town Exeter town Greenland town Hampton town Hampton Falls town Kensington town New Castle town Newfields town Newington town Newmarket town North Hampton town Portsmouth city Rye town Stratham town Strafford County, NH (part): Barrington town Dover city Durham town Farmington town Lee town Madbury town	Rochester, NH Portsmouth, NH

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA	(continued)		
6450 PORTSMOUTH-ROCHESTER, NH-ME PMSA (continued)		<p>Strafford County, NH  (part--continued):  Milton town  Rochester city  Rollinsford town  Somersworth city  York County, ME (part):  Berwick town  Eliot town  Kittery town  South Berwick town  York town</p>	
9240 WORCESTER, MA-CT PMSA (Former title: Worcester, MA)	B	<p>Hampden County, MA (part):  Holland town  Worcester County, MA (part):  Auburn town  Barre town  Boylston town  Brookfield town  Charlton town  Clinton town  Douglas town  Dudley town  East Brookfield town  Grafton town  Holden town  Leicester town  Millbury town  Northborough town  Northbridge town  North Brookfield town  Oakham town  Oxford town  Paxton town  Princeton town</p>	Worcester, MA

FIPS Code and Area Title	Level	Definition	Central Cities
07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA (continued)			

9240 WORCESTER, MA-CT PMSA (continued)

Worcester County, MA  
 (part--continued):  
 Rutland town  
 Shrewsbury town  
 Southbridge town  
 Spencer town  
 Sterling town  
 Sturbridge town  
 Sutton town  
 Uxbridge town  
 Webster town  
 Westborough town  
 West Boylston town  
 West Brookfield town  
 Worcester city  
 Windham County, CT (part):  
 Thompson town

## 14 CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA

1600 CHICAGO, IL PMSA  
 (Includes former Aurora-Elgin, IL,  
 Joliet, IL, and Lake County, IL  
 PMSAs)

A

Cook County  
 DeKalb County  
 DuPage County  
 Grundy County  
 Kane County  
 Kendall County  
 Lake County  
 McHenry County  
 Will County

Chicago, IL  
 Aurora, IL  
 Elgin, IL  
 Joliet, IL  
 Evanston, IL  
 North Chicago, IL  
 DeKalb, IL

2960 GARY, IN PMSA  
 (Former title: Gary-Hammond, IN)

B

Lake County  
 Porter County

Gary, IN  
 East Chicago, IN

3740 KANKAKEE, IL PMSA

D

Kankakee County

Kankakee, IL

3800 KENOSHA, WI PMSA

C

Kenosha County

Kenosha, WI

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
21 <u>CINCINNATI-HAMILTON, OH-KY-IN CMSA</u>			
1640 CINCINNATI, OH-KY-IN PMSA	A	Brown County, OH Clermont County, OH Hamilton County, OH Warren County, OH Boone County, KY Campbell County, KY Gallatin County, KY Grant County, KY Kenton County, KY Pendleton County, KY Dearborn County, IN Ohio County, IN	Cincinnati, OH
3200 HAMILTON-MIDDLETOWN, OH PMSA	B	Butler County	Hamilton, OH Middletown, OH
28 <u>CLEVELAND-AKRON, OH CMSA</u>			
0080 AKRON, OH PMSA	B	Portage County Summit County	Akron, OH Kent, OH
1680 CLEVELAND-LORAIN- ELYRIA, OH PMSA (Includes former Lorain- Elyria, OH PMSA)	A	Ashtabula County Cuyahoga County Gauga County Lake County Lorain County Medina County	Cleveland, OH Lorain, OH Elyria, OH

FIPS Code and Area Title	Level	Definition	Central Cities
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31 DALLAS-FORT WORTH, TX CMSA

1920 DALLAS, TX PMSA	A	Collin County Dallas County Denton County Ellis County Henderson County Hunt County Kaufman County Rockwall County	Dallas, TX Irving, TX Denton, TX
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2800 FORT WORTH-ARLINGTON, TX PMSA	A	Hood County Johnson County Parker County Tarrant County	Fort Worth, TX Arlington, TX
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34 DENVER-BOULDER-GREELEY, CO CMSA

1125 BOULDER-LONGMONT, CO PMSA	C	Boulder County	Boulder, CO Longmont, CO
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2080 DENVER, CO PMSA	A	Adams County Arapahoe County Denver County Douglas County Jefferson County	Denver, CO
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3060 GREELEY, CO PMSA	C	Weld County	Greeley, CO
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<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
35 <u>DETROIT-ANN ARBOR-FLINT, MI CMSA</u>			
0440    ANN ARBOR, MI PMSA	B	Lenawee County Livingston County Washtenaw County	Ann Arbor, MI
2160    DETROIT, MI PMSA	A	Lapeer County Macomb County Monroe County Oakland County St. Clair County Wayne County	Detroit, MI Dearborn, MI Pontiac, MI Port Huron, MI
2640    FLINT, MI PMSA	B	Genesee County	Flint, MI
42 <u>HOUSTON-GALVESTON-BRAZORIA, TX CMSA</u>			
1145    BRAZORIA, TX PMSA	C	Brazoria County	(No central city)
2920    GALVESTON-TEXAS CITY, TX PMSA	C	Galveston County	Galveston, TX Texas City, TX
3360    HOUSTON, TX PMSA	A	Chambers County Fort Bend County Harris County Liberty County Montgomery County Waller County	Houston, TX Baytown, TX Conroe, TX



<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
49 <u>LOS ANGELES-RIVERSIDE-ORANGE COUNTY, CA CMSA</u>			
4480    LOS ANGELES-LONG BEACH, CA PMSA	A	Los Angeles County	Los Angeles, CA Long Beach, CA Pasadena, CA Lancaster, CA
5945    ORANGE COUNTY, CA PMSA (Former code and title: 0360 Anaheim-Santa Ana, CA)	A	Orange County	Santa Ana, CA Anaheim, CA Irvine, CA
6780    RIVERSIDE-SAN BERNARDINO, CA PMSA	A	Riverside County San Bernardino County	Riverside, CA San Bernardino, CA Palm Springs, CA Hemet, CA Temecula, CA Palm Desert, CA
8735    VENTURA, CA PMSA (Former code and title: 6000 Oxnard-Ventura, CA)	B	Ventura County	San Buenaventura (Ventura), CA
56 <u>MIAMI-FORT LAUDERDALE, FL CMSA</u>			
2680    FORT LAUDERDALE, FL PMSA (Former title: Ft. Lauderdale- Hollywood-Pompano Beach, FL)	A	Broward County	Fort Lauderdale, FL
5000    MIAMI, FL PMSA (Former title: Miami- Hialeah, FL)	A	Dade County	Miami, FL Miami Beach, FL

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
63 <u>MILWAUKEE-RACINE, WI CMSA</u>			
5080 MILWAUKEE-WAUKESHA, WI PMSA (Former title: Milwaukee, WI)	A	Milwaukee County Ozaukee County Washington County Waukesha County	Milwaukee, WI Waukesha, WI
6600 RACINE, WI PMSA	C	Racine County	Racine, WI
70 <u>NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND, NY-NJ-CT-PA CMSA</u>			
0875 BERGEN-PASSAIC, NJ PMSA	A	Bergen County Passaic County	(No central city)
1160 BRIDGEPORT, CT PMSA (Former title: Bridgeport- Milford, CT)	B	Fairfield County (part): Bridgeport city Easton town Fairfield town Monroe town Shelton city Stratford town Trumbull town New Haven County (part): Ansonia city Beacon Falls town Derby city Milford city Oxford town Seymour town	Bridgeport, CT
1930 DANBURY, CT PMSA	C	Fairfield County (part): Bethel town Brookfield town Danbury city	Danbury, CT

FIPS Code and Area Title	Level	Definition	Central Cities
70 <u>NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND,</u> <u>NY-NJ-CT-PA CMSA</u> (continued)			
1930 DANBURY, CT PMSA (continued)		Fairfield County (part--continued): New Fairfield town Newtown town Redding town Ridgefield town Sherman town Litchfield County (part): Bridgewater town New Milford town Roxbury town Washington town	
2281 DUTCHESS COUNTY, NY PMSA (Former title: Poughkeepsie, NY)	B	Dutchess County	Poughkeepsie, NY
3640 JERSEY CITY, NJ PMSA	B	Hudson County	Jersey City, NJ Bayonne, NJ
5015 MIDDLESEX-SOMERSET- HUNTERDON, NJ PMSA	A	Hunterdon County Middlesex County Somerset County	(No central city)
5190 MONMOUTH-OCEAN, NJ PMSA	B	Monmouth County Ocean County	Dover Township, NJ
5380 NASSAU-SUFFOLK, NY PMSA	A	Nassau County Suffolk County	(No central city)
5480 NEW HAVEN-MERIDEN, CT PMSA	B	Middlesex County (part): Clinton town Killingworth town	New Haven, CT Meriden, CT

FIPS Code and Area Title	Level	Definition	Central Cities
70 <u>NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND,</u> <u>NY-NJ-CT-PA CMSA</u> (continued)			
5480 NEW HAVEN-MERIDEN, CT PMSA (continued)		New Haven County (part): Bethany town Branford town Cheshire town East Haven town Guilford town Hamden town Madison town Meriden city New Haven city North Branford town North Haven town Orange town Wallingford town West Haven city Woodbridge town	
5600 NEW YORK, NY PMSA	A	Bronx County Kings County New York County Putnam County Queens County Richmond County Rockland County Westchester County	New York, NY White Plains, NY
5640 NEWARK, NJ PMSA	A	Essex County Morris County Sussex County Union County Warren County	Newark, NJ

FIPS Code and Area Title	Level	Definition	Central Cities
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70 NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND,  
NY-NJ-CT-PA CMSA (continued)

5660	NEWBURGH, NY-PA PMSA (Former code and title: 5950 Orange County, NY)	B	Orange County, NY Pike County, PA	Newburgh, NY
8040	STAMFORD-NORWALK, CT PMSA (Former title: Stamford, CT PMSA; includes former Norwalk, CT PMSA)	B	Fairfield County (part): Darien town Greenwich town New Canaan town Norwalk city Stamford city Weston town Westport town Wilton town	Stamford, CT Norwalk, CT
8480	TRENTON, NJ PMSA	B	Mercer County	Trenton, NJ
8880	WATERBURY, CT PMSA	C	Litchfield County (part): Bethlehem town Thomaston town Watertown town Woodbury town New Haven County (part): Middlebury town Naugatuck borough Prospect town Southbury town Waterbury city Wolcott town	Waterbury, CT

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
77 <u>PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA</u>			
0560 ATLANTIC-CAPE MAY, NJ PMSA	B	Atlantic County Cape May County	Atlantic City, NJ
6160 PHILADELPHIA, PA-NJ PMSA	A	Bucks County, PA Chester County, PA Delaware County, PA Montgomery County, PA Philadelphia County, PA Burlington County, NJ Camden County, NJ Gloucester County, NJ Salem County, NJ	Philadelphia, PA Camden, NJ
8760 VINELAND-MILLVILLE- BRIDGETON, NJ PMSA	C	Cumberland County	Vineland, NJ Millville, NJ Bridgeton, NJ
9160 WILMINGTON-NEWARK, DE-MD PMSA (Former title: Wilmington, DE-NJ-MD)	B	New Castle County, DE Cecil County, MD	Wilmington, DE Newark, DE
79 <u>PORTLAND-SALEM, OR-WA CMSA</u>			
6440 PORTLAND-VANCOUVER, OR-WA PMSA (Former title: Portland, OR; includes former Vancouver, WA PMSA)	A	Clackamas County, OR Columbia County, OR Multnomah County, OR Washington County, OR Yamhill County, OR Clark County, WA	Portland, OR Vancouver, WA
7080 SALEM, OR PMSA	B	Marion County Polk County	Salem, OR

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
82 <u>SACRAMENTO-YOLO, CA CMSA</u>			
6920 SACRAMENTO, CA PMSA	A	El Dorado County Placer County Sacramento County	Sacramento, CA
9270 YOLO, CA PMSA	C	Yolo County	Davis, CA Woodland, CA
84 <u>SAN FRANCISCO-OAKLAND-SAN JOSE, CA CMSA</u>			
5775 OAKLAND, CA PMSA	A	Alameda County Contra Costa County	Oakland, CA Berkeley, CA Alameda, CA
7360 SAN FRANCISCO, CA PMSA	A	Marin County San Francisco County San Mateo County	San Francisco, CA
7400 SAN JOSE, CA PMSA	A	Santa Clara County	San Jose, CA Sunnyvale, CA Santa Clara, CA Palo Alto, CA Gilroy, CA
7485 SANTA CRUZ-WATSONVILLE, CA PMSA (Former title: Santa Cruz, CA)	C	Santa Cruz County	Santa Cruz, CA Watsonville, CA
7500 SANTA ROSA, CA PMSA (Former title: Santa Rosa- Petaluma, CA)	B	Sonoma County	Santa Rosa, CA Petaluma, CA
8720 VALLEJO-FAIRFIELD-NAPA, CA PMSA	B	Napa County Solano County	Vallejo, CA Fairfield, CA Napa, CA

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
87 <u>SAN JUAN-CAGUAS-ARECIBO, PR CMSA</u>			
0470 ARECIBO, PR PMSA	C	Arecibo Municipio Camuy Municipio Hatillo Municipio	Arecibo, PR
1310 CAGUAS, PR PMSA	B	Caguas Municipio Cayey Municipio Cidra Municipio Gurabo Municipio San Lorenzo Municipio	Caguas, PR Cayey, PR
7440 SAN JUAN-BAYAMON, PR PMSA (Former title: San Juan, PR)	A	Aguas Buenas Municipio Barceloneta Municipio Bayamon Municipio Canovanas Municipio Carolina Municipio Catano Municipio Ceiba Municipio Comerio Municipio Corozal Municipio Dorado Municipio Fajardo Municipio Florida Municipio Guaynabo Municipio Humacao Municipio Juncos Municipio Las Piedras Municipio Loiza Municipio Luquillo Municipio Manati Municipio Morovis Municipio Naguabo Municipio Naranjito Municipio Rio Grande Municipio San Juan Municipio	San Juan, PR Bayamon, PR Fajardo, PR Vega Baja, PR Humacao, PR Manati, PR



FIPS Code and Area Title	Level	Definition	Central Cities
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87 SAN JUAN-CAGUAS-ARECIBO, PR CMSA  
(continued)

7440 SAN JUAN-BAYAMON, PR PMSA (continued)

Toa Alta Municipio  
Toa Baja Municipio  
Trujillo Alto Municipio  
Vega Alta Municipio  
Vega Baja Municipio  
Yabucoa Municipio

91 SEATTLE-TACOMA-BREMERTON, WA CMSA

1150 BREMERTON, WA PMSA

C

Kitsap County

Bremerton, WA

5910 OLYMPIA, WA PMSA

C

Thurston County

Olympia, WA

7600 SEATTLE-BELLEVUE-EVERETT, WA PMSA  
(Former title: Seattle, WA)

A

Island County  
King County  
Snohomish County

Seattle, WA  
Bellevue, WA  
Everett, WA

8200 TACOMA, WA PMSA

B

Pierce County

Tacoma, WA

97 WASHINGTON-BALTIMORE,  
DC-MD-VA-WV CMSA

0720 BALTIMORE, MD PMSA

A

Anne Arundel County  
Baltimore County  
Carroll County  
Harford County  
Howard County  
Queen Anne's County  
Baltimore city

Baltimore, MD  
Annapolis, MD

3180 HAGERSTOWN, MD PMSA

C

Washington County

Hagerstown, MD

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
97 <u>WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA</u> (continued)			
8840 WASHINGTON, DC-MD-VA-WV PMSA	A	District of Columbia Calvert County, MD Charles County, MD Frederick County, MD Montgomery County, MD Prince George's County, MD Arlington County, VA Clarke County, VA Culpeper County, VA Fairfax County, VA Fauquier County, VA King George County, VA Loudoun County, VA Prince William County, VA Spotsylvania County, VA Stafford County, VA Warren County, VA Alexandria city, VA Fairfax city, VA Falls Church city, VA Fredericksburg city, VA Manassas city, VA Manassas Park city, VA Berkeley County, WV Jefferson County, WV	Washington, DC Arlington, VA Frederick, MD Fredericksburg, VA

LIST III  
METROPOLITAN AREAS ARRANGED BY STATE

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Alabama</u>				
0450	ANNISTON	MSA	C	I
1000	BIRMINGHAM	MSA	B	I
1800	COLUMBUS (GA-AL)	MSA	B	I
2030	DECATUR*	MSA	C	I
2180	DOTHAN	MSA	C	I
2650	FLORENCE	MSA	C	I
2880	GADSDEN	MSA	D	I
3440	HUNTSVILLE	MSA	B	I
5160	MOBILE	MSA	B	I
5240	MONTGOMERY	MSA	B	I
8600	TUSCALOOSA	MSA	C	I
<u>Alaska</u>				
0380	ANCHORAGE	MSA	C	I
<u>Arizona</u>				
4120	LAS VEGAS (NV-AZ)	MSA	B	I
6200	PHOENIX-MESA	MSA	A	I
8520	TUCSON	MSA	B	I
9360	YUMA	MSA	C	I
<u>Arkansas</u>				
2580	FAYETTEVILLE-SPRINGDALE-ROGERS	MSA	C	I
2720	FORT SMITH (AR-OK)	MSA	C	I
4400	LITTLE ROCK-NORTH LITTLE ROCK	MSA	B	I
4920	MEMPHIS (TN-AR-MS)	MSA	A	I
6240	PINE BLUFF	MSA	D	I
8360	TEXARKANA (TX)-TEXARKANA (AR)	MSA	C	I

\* Pursuant to P.L. 100-258, Decatur, AL MSA was added effective March 14, 1988.

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>California</u>				
(0360)	(ANAHEIM-SANTA ANA)			II (49 Los Angeles-Riverside-Orange County CMSA)
0680	BAKERSFIELD	MSA	B	I
1620	CHICO-PARADISE	MSA	C	I
2840	FRESNO	MSA	B	I
49	LOS ANGELES-RIVERSIDE-ORANGE COUNTY	CMSA		II
4480	LOS ANGELES-LONG BEACH	PMSA	A	II (49 Los Angeles-Riverside-Orange County CMSA)
4940	MERCED	MSA	C	I
5170	MODESTO	MSA	B	I
5775	OAKLAND	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
5945	ORANGE COUNTY	PMSA	A	II (49 Los Angeles-Riverside-Orange County CMSA)
(6000)	(OXNARD-VENTURA)			II (49 Los Angeles-Riverside-Orange County CMSA)
6690	REDDING	MSA	C	I
6780	RIVERSIDE-SAN BERNARDINO	PMSA	A	II (49 Los Angeles-Riverside-Orange County CMSA)
82	SACRAMENTO-YOLO	CMSA		II
6920	SACRAMENTO	PMSA	A	II (82 Sacramento-Yolo CMSA)
7120	SALINAS	MSA	B	I
7320	SAN DIEGO	MSA	A	I
84	SAN FRANCISCO-OAKLAND-SAN JOSE	CMSA		II
7360	SAN FRANCISCO	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
7400	SAN JOSE	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
7460	SAN LUIS OBISPO-ATASCADERO-PASO ROBLES	MSA	C	I
7480	SANTA BARBARA-SANTA MARIA-LOMPOC	MSA	B	I
7485	SANTA CRUZ-WATSONVILLE	PMSA	C	II (84 San Francisco-Oakland-San Jose CMSA)
7500	SANTA ROSA	PMSA	B	II (84 San Francisco-Oakland-San Jose CMSA)
8120	STOCKTON-LODI	MSA	B	I
8720	VALLEJO-FAIRFIELD-NAPA	PMSA	B	II (84 San Francisco-Oakland-San Jose CMSA)
8735	VENTURA	PMSA	B	II (49 Los Angeles-Riverside-Orange County CMSA)
8780	VISALIA-TULARE-PORTERVILLE	MSA	B	I
9270	YOLO	PMSA	C	II (82 Sacramento-Yolo CMSA)
9340	YUBA CITY	MSA	C	I
<u>Colorado</u>				
1125	BOULDER-LONGMONT	PMSA	C	II (34 Denver-Boulder-Greeley CMSA)
1720	COLORADO SPRINGS	MSA	B	I
34	DENVER-Boulder-Greeley	CMSA		II
2080	DENVER	PMSA	A	II (34 Denver-Boulder-Greeley CMSA)
2670	FORT COLLINS-LOVELAND	MSA	C	I
3060	GREELEY	PMSA	C	II (34 Denver-Boulder-Greeley CMSA)
6560	PUEBLO	MSA	C	I

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Connecticut</u>				
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CHSA		11
1160	BRIDGEPORT	PHSA	B	11 (70 New York-Northern New Jersey-Long Island CHSA)
(1170)	(BRISTOL)			1 (3280 Hartford MSA)
1930	DANBURY	PHSA	C	11 (70 New York-Northern New Jersey-Long Island CHSA)
3280	HARTFORD	MSA	A	1
(5020)	(MIDDLETOWN)			1 (3280 Hartford MSA)
(5440)	(NEW BRITAIN)			1 (3280 Hartford MSA)
5480	NEW HAVEN-MERIDEN	PHSA	B	11 (70 New York-Northern New Jersey-Long Island CHSA)
5520	NEW LONDON-NORWICH (CT-RI)	MSA	B	1
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CHSA		11
(5760)	(NORWALK)			11 (70 New York-Northern New Jersey-Long Island CHSA)
8040	STAMFORD-NORWALK	PHSA	B	11 (70 New York-Northern New Jersey-Long Island CHSA)
8880	WATERBURY	PHSA	C	11 (70 New York-Northern New Jersey-Long Island CHSA)
9240	WORCESTER (MA-CT)	PHSA	B	11 (07 Boston-Worcester-Lawrence CHSA)
<u>Delaware</u>				
2190	DOVER	MSA	C	1
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CHSA		11
9160	WILMINGTON-NEWARK (DE-MD)	PHSA	B	11 (77 Philadelphia-Wilmington-Atlantic City CHSA)
<u>District of Columbia</u>				
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CHSA		11
8840	WASHINGTON (DC-MD-VA-WV)	PHSA	A	11 (97 Washington-Baltimore CHSA)
<u>Florida</u>				
(1140)	(BRADENTON)			1 (7510 Sarasota-Bradenton MSA)
2020	DAYTONA BEACH	MSA	B	1
2680	FORT LAUDERDALE	PHSA	A	11 (56 Miami-Fort Lauderdale CHSA)
2700	FORT MYERS-CAPE CORAL	MSA	B	1
2710	FORT PIERCE-PORT ST. LUCIE	MSA	B	1
2750	FORT WALTON BEACH	MSA	C	1
2900	GAINESVILLE	MSA	C	1
3600	JACKSONVILLE	MSA	B	1
3980	LAKELAND-WINTER HAVEN	MSA	B	1
4900	MELBOURNE-TITUSVILLE-PALM BAY	MSA	B	1
56	MIAMI-FORT LAUDERDALE	CHSA		11
5000	MIAMI	PHSA	A	11 (56 Miami-Fort Lauderdale CHSA)
5345	MAPLES	MSA	C	1
5790	OCALA	MSA	C	1
5960	ORLANDO	MSA	A	1
6015	PANAMA CITY	MSA	C	1
6080	PENSACOLA	MSA	B	1
6580	PUNTA GORDA	MSA	C	1
7510	SARASOTA-BRADENTON	MSA	B	1
8240	TALLAHASSEE	MSA	C	1
8280	TAMPA-ST. PETERSBURG-CLEARWATER	MSA	A	1
8960	WEST PALM BEACH-BOCA RATON	MSA	B	1

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Georgia</u>				
0120	ALBANY	MSA	C	I
0500	ATHENS	MSA	C	I
0520	ATLANTA	MSA	A	I
0600	AUGUSTA-AIKEN (GA-SC)	MSA	B	I
1560	CHATTAHOOGA (TN-GA)	MSA	B	I
1800	COLUMBUS (GA-AL)	MSA	B	I
4680	MACON	MSA	B	I
7520	SAVANNAH	MSA	B	I
<u>Hawaii</u>				
3320	HONOLULU	MSA	B	I
<u>Idaho</u>				
1080	BOISE CITY	MSA	B	I
<u>Illinois</u>				
(0620)	(AURORA-ELGIN)			II (14 Chicago-Gary-Kenosha CMSA)
1040	BLOOMINGTON-NORMAL	MSA	C	I
1400	CHAMPAIGN-URBANA	MSA	C	I
14	CHICAGO-GARY-KENOSHA (IL-IN-WI)	CMSA		II
1600	CHICAGO	PMSA	A	II (14 Chicago-Gary-Kenosha CMSA)
1960	DAVENPORT-MOLINE-ROCK ISLAND (IA-IL)	MSA	B	I
2040	DECATUR	MSA	C	I
(3690)	(JOLIET)			II (14 Chicago-Gary-Kenosha CMSA)
3740	KANKAKEE			II (14 Chicago-Gary-Kenosha CMSA)
(3965)	(LAKE COUNTY)	PMSA	D	II (14 Chicago-Gary-Kenosha CMSA)
6120	PEORIA-PEKIN			II (14 Chicago-Gary-Kenosha CMSA)
6880	ROCKFORD	MSA	B	I
7040	ST. LOUIS (MO-IL)	MSA	B	I
7880	SPRINGFIELD	MSA	A	I
		MSA	C	I

FIPS Code	Area Title	MSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
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### Indiana

(0400)	(ANDERSON)			I (3480 Indianapolis MSA)
1020	BLOOMINGTON	MSA	C	I
14	CHICAGO-GARY-KENOSHA (IL-IN-WI)	CHMSA		II
21	CINCINNATI-HAMILTON (OH-KY-IN)	CHMSA		II
1640	CINCINNATI (OH-KY-IN)	PMSA	A	II (21 Cincinnati-Hamilton CHMSA)
2330	ELKHART-GOSHEN	MSA	C	I
2440	EVANSVILLE-HENDERSOIN (IN-KY)	MSA	B	I
2760	FORT WAYNE	MSA	B	I
2960	GARY	PMSA	B	II (14 Chicago-Gary-Kenosha CHMSA)
3480	INDIANAPOLIS	MSA	A	I
3850	KOKOMO	MSA	D	I
3920	LAFAYETTE	MSA	C	I
4520	LOUISVILLE (KY-IN)	MSA	B	I
5280	MUNCIE	MSA	C	I
7800	SOUTH BEND	MSA	C	I
8320	TERRE HAUTE	MSA	C	I

### Iowa

1360	CEDAR RAPIDS	MSA	C	I
1960	DAVENPORT-MOLINE-ROCK ISLAND (IA-IL)	MSA	B	I
2120	DES MOINES	MSA	B	I
2200	DUBUQUE	MSA	D	I
3500	IOWA CITY	MSA	D	I
5920	OMAHA (NE-IA)	MSA	B	I
7720	SIOUX CITY (IA-NE)	MSA	C	I
8920	WATERLOO-CEDAR FALLS	MSA	C	I

### Kansas

3760	KANSAS CITY (MO-KS)	MSA	A	I
4150	LAWRENCE	MSA	D	I
8440	TOPEKA	MSA	C	I
9040	WICHITA	MSA	B	I

### Kentucky

21	CINCINNATI-HAMILTON (OH-KY-IN)	CHMSA		II
1640	CINCINNATI (OH-KY-IN)	PMSA	A	II (21 Cincinnati-Hamilton CHMSA)
1660	CLARKSVILLE-HOPKINSVILLE (TN-KY)	MSA	C	I
2440	EVANSVILLE-HENDERSOIN (IN-KY)	MSA	B	I
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
4280	LEXINGTON	MSA	B	I
4520	LOUISVILLE (KY-IN)	MSA	B	I
5990	OWENSBORO	MSA	D	I

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Louisiana</u>				
0220	ALEXANDRIA	MSA	C	I
0760	BATON ROUGE	MSA	B	I
3350	HOUMA	MSA	C	I
3880	LAFAYETTE	MSA	B	I
3960	LAKE CHARLES	MSA	C	I
5200	MONROE	MSA	C	I
5560	NEW ORLEANS	MSA	A	I
7680	SHREVEPORT-BOSSIER CITY	MSA	B	I
<u>Maine</u>				
0730	BANGOR	MSA	D	I
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CHSA		II
4240	LEWISTON-AUBURN	MSA	D	I
6400	PORTLAND	MSA	C	I
6450	PORTSMOUTH-ROCHESTER (NH-ME)	PHSA	C	II (07 Boston-Worcester-Lawrence CHSA)
<u>Maryland</u>				
0720	BALTIMORE	PHSA	A	II (97 Washington-Baltimore CHSA)
1900	CUMBERLAND (MD-WV)	MSA	C	I
3180	HAGERSTOWN	PHSA	C	II (97 Washington-Baltimore CHSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CHSA		II
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CHSA		II
8840	WASHINGTON (DC-MD-VA-WV)	PHSA	A	II (97 Washington-Baltimore CHSA)
9160	WILMINGTON-NEWARK (DE-MD)	PHSA	B	II (77 Philadelphia-Wilmington-Atlantic City CHSA)
<u>Massachusetts</u>				
0740	BARNSTABLE-YARMOUTH	MSA	C	I
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CHSA		II
1120	BOSTON (MA-NH)	PHSA	A	II (07 Boston-Worcester-Lawrence CHSA)
1200	BROCKTON	PHSA	C	II (07 Boston-Worcester-Lawrence CHSA)
(2480)	(FALL RIVER (MA-RI))			I
2600	FITCHBURG-LEOMINSTER	PHSA	C	II (6480 Providence-Fall River-Warwick MSA)
4160	LAWRENCE (MA-NH)	PHSA	C	II (07 Boston-Worcester-Lawrence CHSA)
4560	LOWELL (MA-NH)	PHSA	B	II (07 Boston-Worcester-Lawrence CHSA)
5400	NEW BEDFORD	PHSA	B	II (07 Boston-Worcester-Lawrence CHSA)
(6060)	(PAWTUCKET-WOONSOCKET-ATTLEBORO (RI-MA))	PHSA	C	II (07 Boston-Worcester-Lawrence CHSA)
6320	PITTSFIELD	MSA	D	I
6480	PROVIDENCE-FALL RIVER-WARWICK (RI-MA)	MSA	A	I
(7090)	(SALEM-GLOUCESTER)			I
8000	SPRINGFIELD	MSA	B	II (07 Boston-Worcester-Lawrence CHSA)
9240	WORCESTER (MA-CT)	PHSA	B	II (07 Boston-Worcester-Lawrence CHSA)



FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Michigan</u>				
0440	ANN ARBOR	PMSA	B	II (35 Detroit-Ann Arbor-Flint CMSA)
(0780)	(BATTLE CREEK)		I	(3720 Kalamazoo-Battle Creek MSA)
0870	BENTON HARBOR	MSA	C	I
35	DETROIT-ANN ARBOR-FLINT	CMSA		II
2160	DETROIT	PMSA	A	II (35 Detroit-Ann Arbor-Flint CMSA)
2640	FLINT	PMSA	B	II (35 Detroit-Ann Arbor-Flint CMSA)
3000	GRAND RAPIDS-MUSKEGON-HOLLAND	MSA	B	I
3520	JACKSON	MSA	C	I
3720	KALAMAZOO-BATTLE CREEK	MSA	B	I
4040	LANSING-EAST LANSING	MSA	B	I
(5320)	(MUSKEGON)		I	(3000 Grand Rapids-Muskegon-Holland MSA)
6960	SAGINAW-BAY CITY-MIDLAND	MSA	B	I
<u>Minnesota</u>				
2240	DULUTH-SUPERIOR (MN-WI)	MSA	C	I
2520	FARGO-MOORHEAD (ND-MN)	MSA	C	I
2985	GRAND FORKS (ND-MN)	MSA	C	I
3870	LA CROSSE (WI-MN)	MSA	C	I
5120	MINNEAPOLIS-ST. PAUL (MN-WI)	MSA	A	I
6820	ROCHESTER	MSA	C	I
6980	ST. CLOUD	MSA	C	I
<u>Mississippi</u>				
0920	BILOXI-GULFPORT-PASCAGOULA	MSA	B	I
3285	HATTIESBURG	MSA	D	I
3560	JACKSON	MSA	B	I
4920	MEMPHIS (TN-AR-MS)	MSA	A	I
(6025)	(PASCAGOULA)		I	(0920 Biloxi-Gulfport-Pascagoula MSA)
<u>Missouri</u>				
1740	COLUMBIA	MSA	C	I
3710	JOPLIN	MSA	C	I
3760	KANSAS CITY (MO-KS)	MSA	A	I
7000	ST. JOSEPH	MSA	D	I
7040	ST. LOUIS (MO-IL)	MSA	A	I
7920	SPRINGFIELD	MSA	B	I
<u>Montana</u>				
0880	BILLINGS	MSA	C	I
3040	GREAT FALLS	MSA	D	I

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Nebraska</u>				
4360	LINCOLN	MSA	C	I
5920	OMAHA (NE-IA)	MSA	B	I
7720	SIOUX CITY (IA-NE)	MSA	C	I
<u>Nevada</u>				
4120	LAS VEGAS (NV-AZ)	MSA	B	I
6720	RENO	MSA	B	I
<u>New Hampshire</u>				
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-CT)	CMSA		II
1120	BOSTON (MA-NH)	PMSA	A	II (07 Boston-Worcester-Lawrence CMSA)
4160	LAWRENCE (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CMSA)
4560	LOWELL (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CMSA)
4760	MANCHESTER	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
5350	NASHUA	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
6450	PORTSMOUTH-ROCHESTER (NH-ME)	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
<u>New Jersey</u>				
0560	ATLANTIC-CAPE MAY	PMSA	B	II (77 Philadelphia-Wilmington-Atlantic City CMSA)
0875	BERGEN-PASSAIC	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
3640	JERSEY CITY	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
5015	MIDDLESEX-SOMERSET-HUNTERDON	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
5190	MONMOUTH-OCEAN	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA		II
5640	NEWARK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CMSA		II
6160	PHILADELPHIA (PA-NJ)	PMSA	A	II (77 Philadelphia-Wilmington-Atlantic City CMSA)
8480	TRENTON	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
8760	VINELAND-MILLVILLE-BRIDGETON	PMSA	C	II (77 Philadelphia-Wilmington-Atlantic City CMSA)

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>New Mexico</u>				
0200	ALBUQUERQUE	MSA	B	I
4100	LAS CRUCES	MSA	C	I
7490	SANTA FE	MSA	C	I
<u>New York</u>				
0160	ALBANY-SCHENECTADY-TROY	MSA	B	I
0960	BINGHAMTON	MSA	B	I
1280	BUFFALO-NIAGARA FALLS	MSA	A	I
2281	DUTCHESS COUNTY	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
2335	ELMIRA	MSA	D	I
2975	GLENS FALLS	MSA	C	I
3610	JAMESTOWN	MSA	C	I
5380	MASSAU-SUFFOLK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA	II	II
5600	NEW YORK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
5660	NEWBURGH (NY-PA)	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
(5700)	(NIAGARA FALLS)			I (1280 Buffalo-Niagara Falls MSA)
(5950)	(ORANGE COUNTY)			II (70 New York-Northern New Jersey-Long Island CMSA)
(6460)	(POUGHKEEPSIE)			II (70 New York-Northern New Jersey-Long Island CMSA)
6840	ROCHESTER	MSA	A	I
8160	SYRACUSE	MSA	B	I
8680	UTICA-ROME	MSA	B	I
<u>North Carolina</u>				
0480	ASHEVILLE	MSA	C	I
(1300)	(BURLINGTON)			I (3120 Greensboro--Winston-Salem--High Point MSA)
1520	CHARLOTTE-GASTONIA-ROCK HILL (NC-SC)	MSA	A	I
2560	FAYETTEVILLE	MSA	B	I
2980	GOLDSBORO	MSA	C	I
3120	GREENSBORO--WINSTON-SALEM--HIGH POINT	MSA	A	I
3150	GREENVILLE	MSA	C	I
3290	HICKORY-MORGANTON	MSA	B	I
3605	JACKSONVILLE	MSA	C	I
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS (VA-NC)	MSA	A	I
6640	RALEIGH-DURHAM-CHAPEL HILL	MSA	B	I
6895	ROCKY MOUNT	MSA	C	I
9200	WILMINGTON	MSA	C	I

FIPS Code	Area Title	CMSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>North Dakota</u>				
1010	BISMARCK	MSA	D	I
2520	FARGO-MOORHEAD (ND-MN)	MSA	C	I
2985	GRAND FORKS (ND-MN)	MSA	C	I
<u>Ohio</u>				
0080	AKRON	PHSA	B	II (28 Cleveland-Akron CMSA)
1320	CANTON-MASSILLON	MSA	B	I
21	CINCINNATI-HAMILTON (OH-KY-IN)	CMSA		II
1640	CINCINNATI (OH-KY-IN)	PHSA	A	II (21 Cincinnati-Hamilton CMSA)
28	CLEVELAND-AKRON	CMSA		II
1680	CLEVELAND-LORAIN-ELYRIA	PHSA	A	II (28 Cleveland-Akron CMSA)
1840	COLUMBUS	MSA	A	I
2000	DAYTON-SPRINGFIELD	MSA	B	I
3200	HAMILTON-MIDDLETOWN	PHSA	B	II (21 Cincinnati-Hamilton CMSA)
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
4320	LIMA	MSA	C	I
(4440)	(LORAIN-ELYRIA)			II (28 Cleveland-Akron CMSA)
4800	MANSFIELD	MSA	C	I
6020	PARKERSBURG-MARIETTA (WV-OH)	MSA	C	I
8080	STEUBENVILLE-WEIRTON (OH-WV)	MSA	C	I
8400	TOLEDO	MSA	B	I
9000	WHEELING (WV-OH)	MSA	C	I
9320	YOUNGSTOWN-WARREN	MSA	B	I
<u>Oklahoma</u>				
2340	ENID	MSA	D	I
2720	FORT SMITH (AR-OK)	MSA	C	I
4200	LANTON	MSA	C	I
5880	OKLAHOMA CITY	MSA	B	I
8560	TULSA	MSA	B	I
<u>Oregon</u>				
2400	EUGENE-SPRINGFIELD	MSA	B	I
4890	MEDFORD-ASHLAND	MSA	C	I
79	PORTLAND-SALEM (OR-WA)	CMSA		II
6440	PORTLAND-VANCOUVER (OR-WA)	PHSA	A	II (79 Portland-Salem CMSA)
7080	SALEM	PHSA	B	II (79 Portland-Salem CMSA)

FIPS Code	Area Title	CMSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Pennsylvania</u>				
0240	ALLENTOWN-BETHLEHEM-EASTON	MSA	B	I
0280	ALTOONA	MSA	C	I
(0845)	(BEAVER COUNTY)			I (6280 Pittsburgh MSA)
2360	ERIE	MSA	B	I
3240	HARRISBURG-LEBANON-CARLISLE	MSA	B	I
3680	JOHNSTOWN	MSA	C	I
4000	LANCASTER	MSA	B	I
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA		II
5660	NEWBURGH (NY-PA)	PHSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CMSA		II
6160	PHILADELPHIA (PA-NJ)	PHSA	A	II (77 Philadelphia-Wilmington-Atlantic City CMSA)
6280	PITTSBURGH	MSA	A	I
6680	READING	MSA	B	I
7560	SCRANTON--WILKES-BARRE--HAZLETON	MSA	B	I
7610	SHARON	MSA	C	I
8050	STATE COLLEGE	MSA	C	I
9140	WILLIAMSPORT	MSA	C	I
9280	YORK	MSA	B	I
<u>Rhode Island</u>				
(2480)	(FALL RIVER (MA-RI))			I (6480 Providence-Fall River-Warwick MSA)
5520	NEW LONDON-NORWICH (CT-RI)	MSA	B	I
(6060)	(PAWUCKETT-WOONSOCKET-ATTLEBORO (RI-MA))			I (6480 Providence-Fall River-Warwick MSA)
6480	PROVIDENCE-FALL RIVER-WARWICK (RI-MA)	MSA	A	I
<u>South Carolina</u>				
(0405)	(ANDERSON)			I (3160 Greenville-Spartanburg-Anderson MSA)
0600	AUGUSTA-AIKEN (GA-SC)	MSA	B	I
1440	CHARLESTON-NORTH CHARLESTON	MSA	B	I
1520	CHARLOTTE-GASTONIA-ROCK HILL (NC-SC)	MSA	A	I
1760	COLUMBIA	MSA	B	I
2655	FLORENCE	MSA	C	I
3160	GREENVILLE-SPARTANBURG-ANDERSON	MSA	B	I
5330	MYRTLE BEACH	MSA	C	I
8140	SUMTER	MSA	C	I

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>South Dakota</u>				
6660	RAPID CITY	MSA	D	I
7760	SIOUX FALLS	MSA	C	I
<u>Tennessee</u>				
1560	CHATTANOOGA (TN-GA)	MSA	B	I
1660	CLARKSVILLE-HOPKINSVILLE (TN-KY)	MSA	C	I
3580	JACKSON	MSA	D	I
3660	JOHNSON CITY-KINGSPORT-BRISTOL (TN-VA)	MSA	B	I
3840	KNOXVILLE	MSA	B	I
4920	MEMPHIS (TN-AR-MS)	MSA	A	I
5360	NASHVILLE	MSA	B	I
<u>Texas</u>				
0040	ABILENE	MSA	C	I
0320	AMARILLO	MSA	C	I
0640	AUSTIN-SAN MARCOS	MSA	B	I
0840	BEAUMONT-PORT ARTHUR	MSA	B	I
1145	BRAZORIA	PHSA	C	II (42 Houston-Galveston-Brazoria CHSA)
1240	BROWNSVILLE-HARLINGEN-SAN BENITO	MSA	B	I
1260	BRYAN-COLLEGE STATION	MSA	C	I
1880	CORPUS CHRISTI	MSA	B	I
31	DALLAS-FORT WORTH	CHSA	II	I
1920	DALLAS	PHSA	A	II (31 Dallas-Fort Worth CHSA)
2320	EL PASO	MSA	B	I
2800	FORT WORTH-ARLINGTON	PHSA	A	II (31 Dallas-Fort Worth CHSA)
2920	GALVESTON-TEXAS CITY	PHSA	C	II (42 Houston-Galveston-Brazoria CHSA)
42	HOUSTON-GALVESTON-BRAZORIA	CHSA	II	I
3340	HOUSTON	PHSA	A	II (42 Houston-Galveston-Brazoria CHSA)
3810	KILLEEN-TEMPLE	MSA	B	I
4080	LAREDO	MSA	C	I
4420	LONGVIEW-MARSHALL	MSA	C	I
4600	LUBBOCK	MSA	C	I
4880	McALLEN-EDINBURG-MISSION	MSA	B	I
(5040)	(MIDLAND)		I	(5800 Odessa-Midland MSA)
5800	ODESSA-MIDLAND	MSA	C	I
7200	SAN ANGELO	MSA	D	I
7240	SAN ANTONIO	MSA	A	I
7640	SHERMAN-DENISON	MSA	D	I
8360	TEXARKANA (TX)-TEXARKANA (AR)	MSA	C	I
8640	TYLER	MSA	C	I
8750	VICTORIA	MSA	D	I
8800	WACO	MSA	C	I
9080	WICHITA FALLS	MSA	C	I

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Utah</u>				
6520	PROVO-OREM	MSA	B	I
7160	SALT LAKE CITY-OGDEN	MSA	A	I
<u>Vermont</u>				
1305	BURLINGTON	MSA	C	I
<u>Virginia</u>				
1540	CHARLOTTESVILLE	MSA	C	I
1950	DANVILLE	MSA	C	I
3660	JOHNSON CITY-KINGSPORT-BRISTOL (TN-VA)	MSA	B	I
4640	LYNCHBURG	MSA	C	I
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS (VA-NC)	MSA	A	I
6760	RICHMOND-PETERSBURG	MSA	B	I
6800	ROANOKE	MSA	C	I
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CHSA	I	I
8840	WASHINGTON (DC-MD-VA-WV)	PHSA	A	I (97 Washington-Baltimore CHSA)
<u>Washington</u>				
0860	BELLINGHAM	MSA	C	I
1150	BREMERTON	PHSA	C	I (91 Seattle-Tacoma-Bremerton CHSA)
5910	OLYMPIA	PHSA	C	I (91 Seattle-Tacoma-Bremerton CHSA)
79	PORTLAND-SALEM (OR-WA)	CHSA	I	I
6440	PORTLAND-VANCOUVER (OR-WA)	PHSA	A	I (79 Portland-Salem CHSA)
6740	RICHLAND-KENNEWICK-PASCO	MSA	C	I
91	SEATTLE-TACOMA-BREMERTON	CHSA	I	I
7600	SEATTLE-BELLEVUE-EVERETT	PHSA	A	I (91 Seattle-Tacoma-Bremerton CHSA)
7840	SPOKANE	MSA	B	I
8200	TACOMA	PHSA	B	I (91 Seattle-Tacoma-Bremerton CHSA)
(8725)	(VANCOUVER)		I	I (79 Portland-Salem CHSA)
9260	YAKIMA	MSA	C	I
<u>West Virginia</u>				
1480	CHARLESTON	MSA	B	I
1900	CUMBERLAND (MD-WV)	MSA	C	I
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
6020	PARKERSBURG-MARIETTA (WV-OH)	MSA	C	I
8080	STUBENVILLE-WEIRTON (OH-WV)	MSA	C	I
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CHSA	I	I
8840	WASHINGTON (DC-MD-VA-WV)	PHSA	A	I (97 Washington-Baltimore CHSA)
9000	WHEELING (WV-OH)	MSA	C	I

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Wisconsin</u>				
0460	APPLETON-OSHKOSH-NEENAH	MSA	B	I
14	CHICAGO-GARY-KENOSHA (IL-IN-WI)	CHSA		II
2240	DULUTH-SUPERIOR (MN-WI)	MSA	C	I
2290	EAU CLAIRE	MSA	C	I
3080	GREEN BAY	MSA	C	I
3620	JAMESVILLE-BELOIT	MSA	C	I
3800	KENOSHA	PHSA	C	II (14 Chicago-Gary-Kenosha CHSA)
3870	LA CROSSE (WI-MN)	MSA	C	I
4720	MADISON	MSA	B	I
63	MILWAUKEE-RACINE	CHSA		II
5080	MILWAUKEE-WAUWATOSA	PHSA	A	II (63 Milwaukee-Racine CHSA)
5120	MINNEAPOLIS-ST. PAUL (MN-WI)	MSA	A	I
6600	RACINE	PHSA	C	II (63 Milwaukee-Racine CHSA)
7620	SHEBOYGAN	MSA	C	I
8940	WAUSAU	MSA	C	I
<u>Wyoming</u>				
1350	CASPER	MSA	D	I
1580	CHEYENNE	MSA	D	I
<u>Puerto Rico</u>				
0060	AGUADILLA	MSA	C	I
0470	ARECIBO	PHSA	C	II (87 San Juan-Caguas-Arecibo CHSA)
1310	CAGUAS	PHSA	B	II (87 San Juan-Caguas-Arecibo CHSA)
4840	MAYAGUEZ	MSA	C	I
6360	PONCE	MSA	B	I
87	SAN JUAN-CAGUAS-ARECIBO	CHSA		II
7440	SAN JUAN-BAYAMON	PHSA	A	II (87 San Juan-Caguas-Arecibo CHSA)



## LIST IV - DEFINITIONS OF NEW ENGLAND COUNTY METROPOLITAN AREAS (NECMAs)

FIPS

<u>FIPS Code</u>	<u>NECMA Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0733	BANGOR, ME	C	Penobscot County	Bangor, ME
0743	BARNSTABLE-YARMOUTH, MA	C	Barnstable County	Barnstable, MA Yarmouth, MA
1123	BOSTON-WORCESTER-LAWRENCE- LOWELL-BROCKTON, MA-NH	A	Bristol County, MA Essex County, MA Middlesex County, MA Norfolk County, MA Plymouth County, MA Suffolk County, MA Worcester County, MA Hillsborough County, NH Rockingham County, NH Strafford County, NH	Boston, MA Worcester, MA Lowell, MA New Bedford, MA Manchester, NH Cambridge, MA Brockton, MA Fall River, MA Lynn, MA Nashua, NH Lawrence, MA Waltham, MA Fitchburg, MA Attleboro, MA Leominster, MA Gloucester, MA Rochester, NH Portsmouth, NH
	(Former title: Boston-Lawrence- Salem-Lowell-Brockton, MA; includes former Manchester- Nashua, NH, New Bedford-Fall River-Attleboro, MA, Portsmouth- Dover-Rochester, NH, and Worcester-Fitchburg-Leominster, MA NECMAs)			
1303	BURLINGTON, VT	C	Chittenden County Franklin County Grand Isle County	Burlington, VT
3283	HARTFORD, CT (Former title: Hartford-New Britain-Middletown-Bristol, CT)	A	Hartford County Middlesex County Tolland County	Hartford, CT Middletown, CT

## FIPS

<u>Code</u>	<u>NECMA Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
4243	LEWISTON-AUBURN, ME	C	Androscoggin County	Lewiston, ME Auburn, ME
5483	NEW HAVEN-BRIDGEPORT-STAMFORD- WATERBURY-DANBURY, CT (Former title: New Haven-Waterbury- Meriden CT; includes former Bridgeport-Stamford-Norwalk- Danbury, CT NECMA)	A	Fairfield County New Haven County	Bridgeport, CT New Haven, CT Waterbury, CT Stamford, CT Norwalk, CT Danbury, CT Meriden, CT
5523	NEW LONDON-NORWICH, CT	B	New London County	New London, CT Norwich, CT
6323	PITTSFIELD, MA	C	Berkshire County	Pittsfield, MA
6403	PORTLAND, ME	C	Cumberland County	Portland, ME
6483	PROVIDENCE-WARWICK- PAWTUCKET, RI (Former title: Providence- Pawtucket-Woonsocket, RI)	B	Bristol County Kent County Providence County Washington County	Providence, RI Warwick, RI Pawtucket, RI Woonsocket, RI
8003	SPRINGFIELD, MA	B	Hampden County Hampshire County	Springfield, MA Holyoke, MA Westfield, MA Northampton, MA



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

THE DIRECTOR

May 31, 1994

BULLETIN NO. 94-06

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Information on Voluntary Contributions to International Organizations

1. Purpose. The purpose of this Bulletin is to provide instructions for preparing information for a semiannual report to the Congress listing all voluntary contributions to international organizations by all agencies of the United States Government.

2. Background and Authority. Section 306(b)(1) of the Foreign Assistance Act of 1961, as amended (see Attachment A), requires that the President transmit to the Congress semiannual reports listing all voluntary contributions, cash and in kind, by the United States Government to international organizations. Section 306(b)(2) requires that agencies making such contributions provide information on them to the Office of Management and Budget. Section 306(b) was enacted in 1980, and agencies have reported under this requirement previously.

3. Coverage. This Bulletin applies to all Federal agencies, including those of the Legislative and Judicial Branches.

4. Definitions. For the purposes of this Bulletin, the following definitions apply:

- (a) Voluntary contribution means a contribution of any kind that is not assessed under a binding international agreement, including the furnishing of funds for other financial support; services of any kind (including the use of experts or other personnel); or commodities, equipment, supplies, or other material.
- (b) International organization means any public international organization that is composed principally of governments. This does not include a foreign agency or organization that has an arrangement with the United States Government for bilateral contributions. Also, this does not include international organizations composed of individual members representing themselves or an organization, but not their respective governments.



5. Required Materials. Agencies that make voluntary contributions to any international organization will forward to the Office of Management and Budget information on those contributions in accordance with the attached instructions and in the format of the attached exhibit. Separate information will be prepared for each international organization receiving voluntary contributions. Materials will be sent to the International Affairs Division, Office of Management and Budget, Room 10026, New Executive Office Building, Washington, D.C. 20503.

6. Due Dates. Information on contributions made in the first half of fiscal year 1994 is due no later than June 30, 1994. Information on contributions made in the second half of fiscal year 1994 is due no later than November 15, 1994.

7. Information Contact. Inquiries concerning this Bulletin may be addressed to Tracy A. Davis, International Affairs Division, Office of Management and Budget (telephone (202) 395-4580).



Leon E. Panetta  
Director

Attachments  
Exhibit



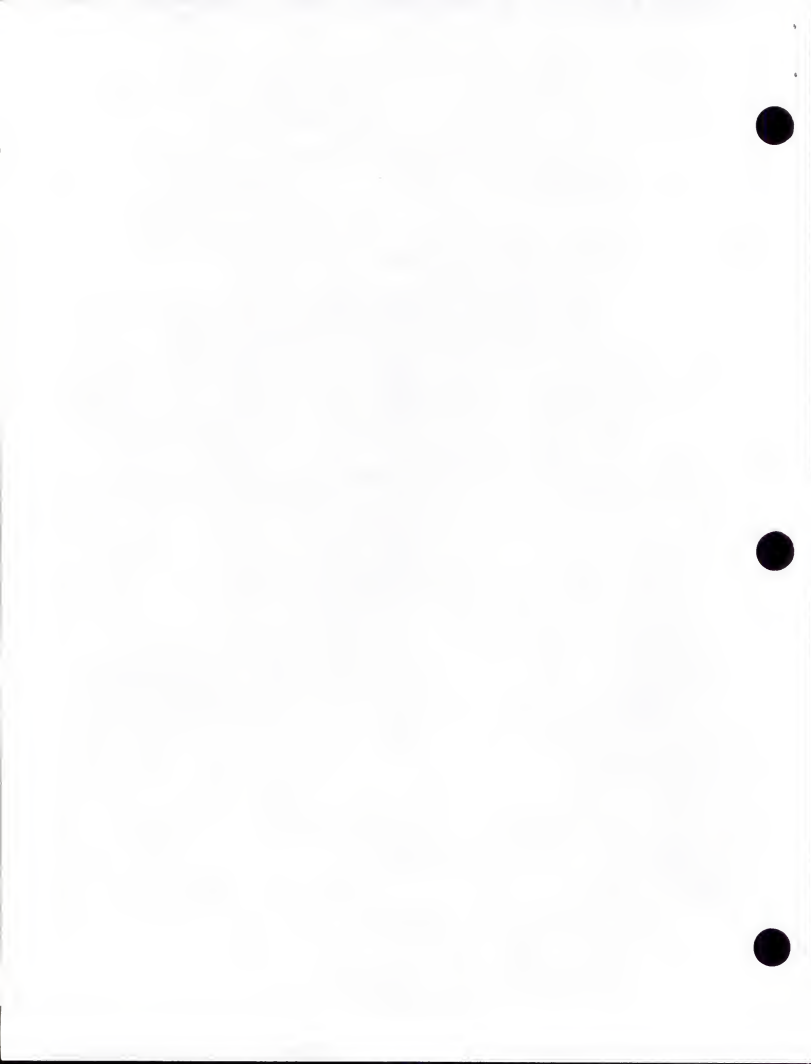
Attachment A  
Bulletin No.

FOREIGN ASSISTANCE ACT OF 1961, AS AMENDED (22 U.S.C. 2226)

"Section 306(b)(1) The President shall submit semiannual reports to the Congress listing all voluntary contributions by the United States government to international organizations. One of the semiannual reports shall be submitted no later than July 1 and shall list all contributions made during the first six months of the then current fiscal year. The other semiannual report shall be submitted no later than January 1 and shall list all contributions made during the last six months of the preceding fiscal year. Each such report shall specify the government agency making the voluntary contribution, the international organization to which the contribution was made, the amount and form of the contribution, and the purpose of the contribution. Contributions shall be listed on both an agency-by-agency basis and an organization-by-organization basis.

(2) In order to facilitate the preparation of the reports required by paragraph (1), the head of any Government agency which makes a voluntary contribution to any international organization shall promptly report that contribution to the Director of the Office of Management and Budget.

(3) As used in this subsection, the term "contribution" means any contribution of any kind, including the furnishing of funds or other financial support, services of any kind (including the use of experts or other personnel), or commodities, equipment, supplies, or other material."





Attachment B  
Bulletin No.

INSTRUCTIONS ON PREPARING INFORMATION ON VOLUNTARY  
CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

Information on voluntary contributions to international organizations will be prepared on 8 1/2" X 11" paper, as described below.

Enter the name of the agency making the contribution, the name of the international organization receiving the contribution, and the six month period for which contributions are being reported, as indicated in the Exhibit. Information will be entered in each column as indicated below:

Column (1). Enter the title of the appropriation or fund account that financed the contribution.

Column (2). Enter the amount of each contribution. Amounts for cash contributions will be outlays. The value of in kind contributions (services, commodities, equipment, supplies, or other material) will be the cost to the agency of providing the services or goods. The value of in kind contributions should be determined by the contributing agency.

Column (3). Enter the form of each contribution made to the international organization during each reporting period. The form should be one or more of the following:

- a. financial support
- b. services
- c. material

Column (4). Enter the primary purpose for which the contribution was made. Make the explanation brief. Do not provide attachments.



Exhibit  
Bulletin No. 94-06

VOLUNTARY CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS  
Period: \_\_\_\_\_

Agency: \_\_\_\_\_ International Organization \_\_\_\_\_

(1) <u>Account Title</u>	(2) <u>Amounts</u> (\$ in thousands)	(3) <u>Form</u>	(4) <u>Purpose</u>
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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

April 19, 1994

OMB BULLETIN NO. 94-05

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Information Resources Management (IRM) Plans Bulletin

- I. Purpose. This Bulletin provides guidance to agencies for reporting on their Information Resources Management (IRM) Plans and their Information Collection Budget. It replaces Bulletin No. 93-12, "Information Resources Management (IRM) Plans Bulletin," issued April 28, 1993.
- II. Authority. This Bulletin is issued pursuant to the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Paperwork Reduction Act of 1980, as amended; the Brooks Act, as amended; and the Computer Security Act of 1987.
- III. Background. OMB will use the information requested in this Bulletin to analyze agency efforts to improve Federal information resources management. These submissions will support development of Federal information resources management policies and will also be published as part of the Information Resources Management Plan of the Federal Government.

The 1986 amendments to the Paperwork Reduction Act require that each agency "develop and annually revise a five-year plan, in accordance with appropriate guidance provided by the Director [of the Office of Management and Budget], for meeting the agency's information technology needs." In addition, OMB Circular No. A-130, "Management of Federal Information Resources" (December 12, 1985) provides that agencies shall "[e]stablish multi-year strategic planning processes for acquiring and operating information technology that meet program and mission needs, reflect budget constraints, and form the basis for their budget request."

On May 10, 1988, OMB issued revised regulations, "Controlling Paperwork Burdens on the Public" (5 CFR 1320), that require designated agencies to prepare an annual Information Collection Budget (ICB). The ICB describes the agency's program to collect information from the public (reporting, recordkeeping, regulatory monitoring where information is collected, etc.). The ICB serves to implement the Administration's paperwork burden



reduction program and assist agencies in efficient information resources management.

To meet the mandate of the Paperwork Reduction Act, Federal agencies are continuing to reduce information collection burden through management and technology improvements.

IV. Required Information. Agencies are asked to submit the following information in accordance with the instructions and formats provided:

- A. One copy of the agency's latest five-year plan for meeting the agency's information technology needs, in accordance with the 1986 amendments to the Paperwork Reduction Act and OMB Circular No. A-130. The Computer Security Act (P.L. 100-235) requires that this plan include a summary of the agency's computer security plans.
- B. One copy of data on compliance with OMB Circular No. A-130, "Management of Federal Information Resources," in accordance with the instructions in Appendix A.
- B. One copy of data on the agency Information Collection Budget, in accordance with instructions in Appendix B. Agencies should verify the information collection requirements contained in Appendix B, exhibit 4, Part 1, using only the computer printout provided by OMB.

V. Submission Date. Not later than sixty days after the date of issue of this Bulletin, each agency listed in Part VI are asked to provide the required information to Sally Katzen, Administrator, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 3236 NEOB, Washington, D.C. 20503.

VI. Coverage. The following agencies are subject to the reporting requirements of this Bulletin that are enumerated in paragraphs IV, A-C:

- Department of Agriculture
- Department of Commerce
- Department of Defense
  - Office of the Secretary of Defense
- Department of the Air Force
- Department of the Army
- Department of the Navy
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of the Interior





Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Agency for International Development  
Environmental Protection Agency  
Federal Communications Commission  
Federal Deposit Insurance Corporation  
Federal Emergency Management Agency  
Federal Trade Commission  
General Services Administration  
National Aeronautics and Space Administration  
National Archives and Records Administration  
National Science Foundation  
Nuclear Regulatory Commission  
Office of Personnel Management  
Securities and Exchange Commission  
Small Business Administration  
United States Information Agency  
Federal Acquisition Regulation (FAR Secretariat) --  
(Appendix B only)

- IV. Information Contacts. Questions about specific agency concerns should be directed to the agency's Desk Officer in OMB's Office of Information and Regulatory Affairs (OIRA).

Questions about this Bulletin should be directed as follows: General Questions - Jasmeet Seehra, tel. (202)395-7231; Appendix A - Peter Weiss, tel. (202) 395-3785; Appendix B - Steven Semenuk, tel. (202)395-6880.

- V. Expiration Date. This Bulletin expires September 30, 1994.

Attachments



Leon Panetta  
Director



COMPLIANCE WITH INFORMATION POLICY REVISIONS OF OMB  
CIRCULAR NO. A-130

Section 9(a)(11) of OMB Circular No. A-130, as revised on June 25, 1993 (58 Fed. Reg. 36068, July 2, 1993) provides that the head of each agency shall:

(11) Direct the senior official appointed pursuant to 44 U.S.C. 3506(b) to monitor agency compliance with the policies, procedures, and guidance in this Circular. Acting as an ombudsman, the senior official shall consider alleged instances of agency failure to comply with this Circular and recommend or take corrective action as appropriate. The senior official shall report annually, not later than February 1st of each year, to the Director those instances of alleged failure to comply with this Circular and their resolution.

Each agency shall report on (1) each instance in which a failure to comply was alleged, (2) the nature of the alleged violation, and (3) the disposition of the complaint. Agencies that receive no complaints should so state.



AGENCY INFORMATION COLLECTION BUDGET (ICB)

- I. General. A major component of an agency's information resources management plan is a review of the information collection burden it places on the public. To account for this burden, OIRA maintains an Information Collection Budget (ICB) for each agency.
- II. Content. Each agency's ICB should be presented in the format presented in Exhibits 1 through 4.

Exhibits 1 and 2 provide a detailed listing of major new information collections that the agency expects to institute during FY 1994 and FY 1995. Rather than a complete listing of all new collections, this year's bulletin requests a listing of **only** those new information collections: 1) that are expected exceed 100,000 hours per year; or 2) that are expected to require one hour or more per response (e.g. a new recordkeeping requirement that takes one hour to assemble information would be listed). **Agencies that do not plan to institute any collections that exceed these limits do not need to complete exhibits 1 and 2.**

Although collections that do not exceed these thresholds will not have to be reported for purposes of preparing the Information Collection Budget, all collections must still be submitted to OMB for review according to the Paperwork Reduction Act. These thresholds are intended primarily to target agencies' planning resources on the most burdensome planned information collection activities.

Exhibit 3 provides a total burden estimate and a total count of new collections for new collections expected in each of the two fiscal years (FY 1994 and FY 1995).

Exhibit 4 describes the most significant (1 million hours or more) burden changes (increases or decreases) that occurred during FY 1993.

III. ICB Checklist.

- ▶ Verify and return a copy of the computer printout(s) provided by OMB.
- ▶ Verify and return a copy of the computer summary sheet(s) provided by OMB.
- ▶ Return a hard copy of **Exhibit 1**, if any major new collections are expected to commence in FY 1994.



- ▶ Return a hard copy of **Exhibit 2**, if any major new collections are expected to commence in FY 1995.
- ▶ Return a hard copy of **Exhibit 3** summing any new collections that are expected to commence in FY 1994 and/or FY 1995.
- ▶ Return a hard copy of **Exhibit 4** if any program changes greater than 1 million hours occurred in FY 1993.





## INSTRUCTIONS FOR VERIFYING COMPUTER-GENERATED TRANSACTIONS SHEETS

(A) Verify FY 1993 Individual Program Changes and Adjustments: OMB has provided agencies with a computer-generated list of all reports that were new, amended, expired, and reinstated in FY 1993. Agencies should verify the figures presented in this list, and either provide a statement that the changes listed are accurate or revise the figures directly on the list.

(B) Verify Total FY 1993 Program Changes and Adjustments for Each Agency: On the computer-generated summary sheets OMB has provided to each agency, verify the total adjustments (corrections or changes in use) and program changes for the agency and/or subagencies based on changes to Part 1(A).

**Definitions:** Program changes should not be confused with adjustments.

A "Program increase" is an additional burden resulting from an action or directive of any branch of the Federal government (e.g., an increase in sample size, amount of information, reporting frequency, or expanded use of an existing form). This also includes previously in-use and unapproved information collections discovered during the ICB process, or during the fiscal year, which will be in use during the next fiscal year.

A "Program decrease" is a reduction in burden because of: (1) the discontinuation of an information collection; or (2) a change in an existing information collection as determined by a Federal agency (e.g., the use of sampling (or smaller samples), a decrease in the amount of information requested (fewer questions), or a decrease in reporting frequency).

An "Adjustment" does not denote change in the actual paperwork requirements or in agency policy, but rather in factors such as population growth over which the government has no control.

Note: Only expired collections that are no longer in use (and will not be put back in use) will be accounted for as program decreases (e.g., surveys that have been completed). For an expired collection which is still in use and for which reinstatement



is pending or expected, agencies should write "REINSTATEMENT PENDING" in the margin next to the collection.



## EXHIBIT 1

(Sample Format)

FY 1994 New Collections  
Department of Government

Agency Functional Unit of Program: Tourist Information Bureau

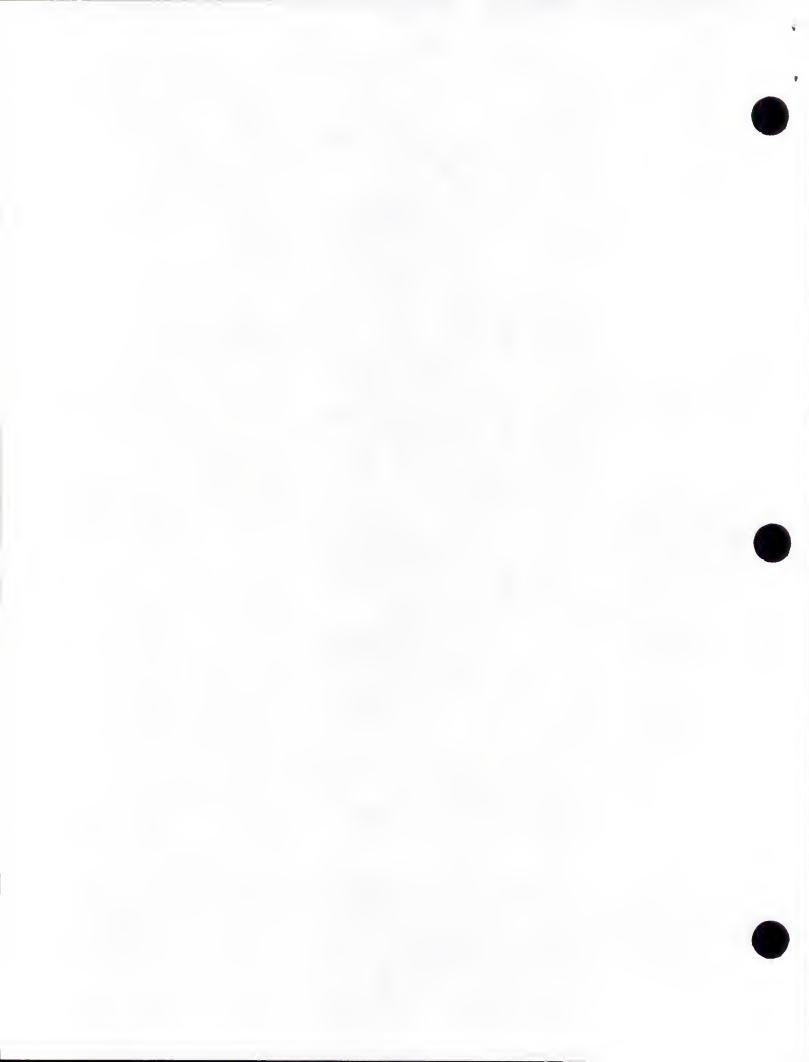
ICB Item No.	Title	Required by Law <sup>1</sup>	Cost to Federal Gov't <sup>2</sup>	No. of Respondents	Frequency of Response	Estimated Burden per Response	Annual Total Burden (Hours)	Frequency of Use
1	U.S. Tourist Survey	No	\$400,000	1,000	Annual	60 minutes	1,000	Annual

**DETAILED ABSTRACT:** Provide (1) an explanation of the need (e.g., service delivery, policy formulation) for each significant new information collection<sup>3</sup>; (2) a general description of the method of collecting the information, including any statistical methods to be used, and how it will be processed and used for policymaking purposes; and (3) a description of the role of information technology in the collection, dissemination, and retention of the information; and (4) if the collection has already been approved by OMB, provide the OMB approval number, if available. Only new collections that are expected to exceed 100,000 burden hours per year or that impose 1 hour or more of burden per response should be described in this exhibit.

<sup>1</sup>"Yes" in this column indicates that the collection is required, not merely authorized, by law.

<sup>2</sup>Should include cost to develop the collection of information as well as collect, process, and disseminate data.

<sup>3</sup>Exhibit 1 should include (1) all major new information collections that were submitted to OMB for review under the Paperwork Reduction Act but were not acted on as of September 30, 1993; and (2) all other major new collections the agency expects to submit and undertake during FY 1994. This listing should be comprehensive, reflecting statutory requirements and all major new information collection requirements associated with final rules to be issued during FY 1994.



(Sample Format)

FY 1995 New CollectionsDepartment of Government

Agency Functional Unit of Program: Tourist Information Bureau

ICB Item No.	Title	Required by Law <sup>4</sup>	Cost to Federal Gov't <sup>5</sup>	No. of Respondents	Frequency of Response	Estimated Burden per Response	Annual Total Burden (Hours)	Frequency of Use
2	U.S. Consumer Survey	Yes	\$850,000	200,000	Annual	30 minutes	100,000	Annual

**DETAILED ABSTRACT:** Provide (1) an explanation of the need (e.g., service delivery, policy formulation) for each significant new information collection<sup>6</sup>; (2) a general description of the method of collecting the information, including any statistical methods to be used, and how it will be processed and used for policymaking purposes; and (3) a description of the role of information technology in the collection, dissemination, and retention of the information. **Only new collections that are expected to exceed 100,000 burden hours per year or that impose 1 hour or more of burden per response should be described in this exhibit.**

---

<sup>4</sup>"Yes" in this column indicates that the collection is required, not merely authorized, by law.

<sup>5</sup>Should include cost to develop the collection of information as well as collect, process, and disseminate data.

<sup>6</sup>Exhibit 2 should include all major new information collections the agency expects to submit for OMB review during FY 1995 (October 1, 1994 through September 30, 1995).





## (Sample Format)

Total New Information Collection Burden FY 1994 and FY 1995  
Summary Sheet

(1) Total estimated burden for all new FY 1994 collections <sup>7</sup> :	2,500,000 hrs.
(2) Total estimated burden for all new FY 1995 collections <sup>8</sup> :	1,500,000 hrs.
(3) Total estimated number of all new FY 1994 collections <sup>9</sup> :	20 new collections
(4) Total estimated number of all new FY 1995 collections <sup>10</sup> :	13 new collections

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<sup>7</sup> Sum of burden hours for all new collections for FY 1994, even those not listed in Exhibit 1.

<sup>8</sup> Sum of burden hours for all new collections for FY 1995, even those not listed in Exhibit 2.

<sup>9</sup> Total number (count) of all new collections for FY 1994, even those not listed in Exhibit 1.

<sup>10</sup> Total number (count) of all new collections for FY 1995, even those not listed in Exhibit 2.



INSTRUCTIONS FOR EXHIBIT 4

Provide a description of significant agency-verified program changes (increases or decreases in burden) that occurred during FY 1993. Agencies should use the following format to separately list and describe all verified FY 1993 program changes of one million hours or more:

EXHIBIT 4

(Sample Format)

FY 1993 Verified Program Changes  
(Greater than One Million Hours)

<u>OMB No.</u>	<u>Title</u>	<u>Verified</u> <u>Program Change</u>
NNNN-NNNN	U.S. Tourist Survey	(+/-) hrs.

Abstract: Describe change in scope, required information elements, etc., that will cause the program increase or decrease. Do not include adjustments in this presentation.





EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

April 18, 1994

THE DIRECTOR

OMB BULLETIN NO. 94-04

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

**SUBJECT:** Guidance on Section 5 of the Federal Workforce Restructuring Act of 1994, Reduction of Federal Full-Time Equivalent Positions

1. **Purpose and Background.** Section 5 of the Act provides for limitations on Executive Branch full-time equivalent (FTE) employment levels, requires OMB to make a quarterly determination on whether the requirements of this Act are met, and limits the backfill of FTEs for non-Defense agencies.

The Attachments provide guidance on the implementation of this section including the reporting of FTE data to the Office of Personnel Management (OPM), reporting of FTE usage plans to OMB, fulfilling the offset requirement, and implementing the funding restriction and limitations on procurement of service contracts.

2. **Coverage.** Sections 1 and 2 of Attachment A apply to all Executive Branch agencies, as defined in 5 U.S.C. 105, excluding the General Accounting Office. Section 3 of this Bulletin applies to all Executive Branch agencies, excluding the Department of Defense and the Central Intelligence Agency.

3. **Contact.** Questions regarding this Bulletin should be directed to the relevant agency's OMB representative with primary responsibility for the account or program.

Leon E. Panetta  
Director

Attachments



**The Federal Workforce Restructuring Act of 1994**

**Guidance on Section 5, the Reduction of Federal  
Full-Time Equivalent Positions**

**1. Definitions.**

a. Employee - The term "employee" is defined as in 5 USC 2105.

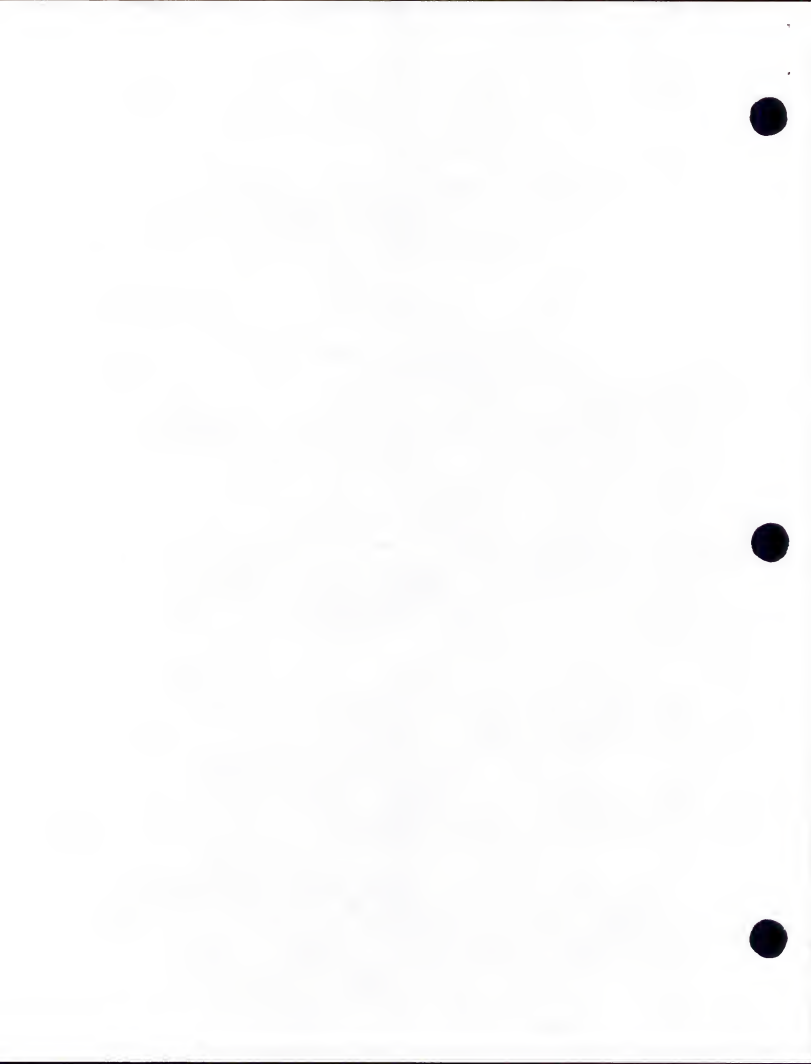
b. Full-time equivalent employment - The term "full-time equivalent positions" as used in this Act (Attachment B) will be interpreted to mean full-time equivalent (FTE) employment. These FTEs are funded in object classes 11 and 12. Full-time equivalent employment, as defined in section 13.1 of OMB Circular No. A-11, is the total number of hours worked divided by the number of compensable hours for a fiscal year. In general, an FTE or work year includes 260 compensable days or 2,080 hours. These hours include straight-time hours only and exclude over-time and holiday hours.

Full-time equivalent employment is a measure of total FTEs, including FTEs that in the past were exempt from ceiling measures and controls. These FTEs include participants in the Summer Aid, Federal Junior Fellowship, Stay-in-School, Cooperative Education, and the Worker Trainee Opportunity programs. Department of Defense indirect hire employees are not included in FTE employment totals.

**2. Monitoring and enforcement.**

a. Reporting. Compliance with the FTE limitations specified by the Act will be monitored using data collected by the Office of Personnel Management (OPM) through the SF 113G reporting system. These data are reported by agencies on a monthly basis by pay periods. Agencies should note that the last report of the fiscal year will include data through the last complete pay period of the year and will define total FTEs for the fiscal year. Agencies are not to update the reports for the few days between the end of the last pay period and the end of the fiscal year. Agencies should consult OPM's Office of Workforce Information for the SF 113G reporting schedule.

b. Monthly usage plans. Section 88.1 of OMB Circular No. A-34, is modified as follows: Agencies should submit to OMB FTE plans detailing cumulative FTE usage by month. The plan for FY 1994 should be submitted by **Friday, May 13, 1994** and include the projected monthly usage for April through September on a pay period basis. The plan for FY 1995 should be submitted by





December 1, 1994 and include projected monthly FTE usage for the entire year. These plans should be in the format of Attachment C. Thereafter, plans are due on December 1 each year, unless OMB directs otherwise. Agencies are encouraged to update their FTE plans for significant changes when these occur.

If an agency does not wish to submit a plan, it will be assumed that its FTE usage is even throughout the fiscal year.

c. Quarterly projections. As required by the Act, OMB will make a determination at the beginning of each quarter of whether the government-wide limitation on FTEs is being met. These determinations will be based on SF 113G reports and monthly usage plans. Should the determination show that the FTE limitation is being exceeded, a government-wide hiring freeze will be imposed.

### 3. Employment Backfill Prevention Provision.

a. Offset requirement. Subsection (f)(1) of the Act requires that on a government-wide basis (excluding the Department of Defense and the Central Intelligence Agency), for each buyout that occurs in a fiscal year, the following year's FTE level must be reduced by at least one. The number of buyouts that occur government-wide in FY 1994 may not exceed the reduction for the Executive Branch (non-Defense) between the FY 1993 actual FTE level and the FY 1995 level. Similarly, the total number of buyouts for FY 1994 and FY 1995 must be offset by the total reduction in FTEs between the FY 1993 actual level and the FY 1996 level.

b. Effects of offset. For agencies using buyouts, the offset provision can have two possible effects.

1). No effect. The agency is reducing enough FTE between FY 1993 and FY 1995 to totally offset all its planned FY 1994 buyouts.

Example: If an agency has an approved FTE level in FY 1995 that is 237 lower than its FY 1993 actual level, the agency can use up to 237 buyouts in FY 1994 without changing its FTE plans.

2). Additional offset required. If the agency is increasing its FY 1995 FTE level over its FY 1993 actual level or the number of planned FY 1994 buyouts is greater than the number of FTEs an agency is reducing by FY 1995, the agency can (1) reduce its FY 1995 FTE level by the excess number of buyouts, or (2) can contact OMB to request an offset for its excess number of buyouts from the Executive Branch (non-Defense) total.

Example: If an agency has an approved FY 1995 FTE



level that is 793 higher than its FY 1993 actual level, the agency can use buyouts if it (1) decreases its approved FY 1995 level by one FTE for each buyout, or (2) receives an offset from the Executive Branch total.

3). **Buyout Plans.** The number of buyouts that may be used in FY 1994 for each agency that has sought to use buyouts is available from OMB. Agencies may not provide buyouts in excess of these amounts without prior approval by OMB.

**c. Related Restriction.**

1). **Funding restriction.** Subsection (f)(2) provides that "No funds budgeted for and appropriated by an Act for salaries and expenses of positions eliminated under this subsection may be used for any purposes other than authorized separation costs."

Under this subsection, any net salary and expenses savings of vacancies that are created by buyouts (salaries and expenses for the portion of the year remaining after separation less separation costs) must be lapsed to the Treasury at the end of the period of availability of such funds.

Given that agencies have already paid employee salaries and benefits for the first half of FY 1994, it is not anticipated that there will be FY 1994 savings that must lapse under this provision.

2). **Reporting to OMB.** Agencies that anticipate having remaining resources in object classes 11 and 12 in either FY 1994 or FY 1995, solely as a result of their use of buyouts, should contact their OMB representative.

**d. Limitation on Procurement of Service Contracts.**

Agency heads shall take action to ensure that there is no increase in the procurement of service contracts as a result of the Federal Workforce Restructuring Act, except in cases in which a cost comparison demonstrates that such contracts would be to the financial advantage of the Federal Government.



FEDERAL WORKFORCE RESTRUCTURING ACT OF 1994

SEC. 5 REDUCTION OF FEDERAL FULL-TIME EQUIVALENT POSITIONS.

(a) DEFINITION.--For the purposes of this section, the term "agency" means an Executive agency (as defined by section 105 of title 5, United States Code), but does not include the General Accounting Office.

(b) LIMITATIONS ON FULL-TIME EQUIVALENT POSITIONS.--The President, through the Office of Management and Budget (in consultation with the Office of Personnel Management), shall ensure that the total number of full-time equivalent positions in all agencies shall not exceed--

- (1) 2,084,600 during fiscal year 1994;
- (2) 2,043,300 during fiscal year 1995;
- (3) 2,003,300 during fiscal year 1996;
- (4) 1,963,300 during fiscal year 1997;
- (5) 1,922,300 during fiscal year 1998; and
- (6) 1,882,300 during fiscal year 1999.

(c) Monitoring and Notification.--The Office of Management and Budget, after consultation with the Office of Personnel Management, shall--

(1) continuously monitor all agencies and make a determination on the first date of each quarter of each applicable fiscal year of whether the requirements under subsection (b) are met; and

(2) notify the President and the Congress on the first date of each quarter of each applicable fiscal year of any determination that any requirement of subsection (b) is not met.

(d) COMPLIANCE.--If, at any time during a fiscal year, the Office of Management and Budget notifies the President and the Congress that any requirement under subsection (b) is not met, no agency may hire any employee for any position in such agency until the Office of Management and Budget notifies the President and the Congress that the total number of full-time equivalent positions for all agencies equals or is less than the applicable number required under subsection (b).

(e) WAIVER.--

(1) EMERGENCIES.--Any provision of this section may be waived upon determination by the President that--

(A) the existence of a state of war or other national security concern so requires; or



(B) the existence of an extraordinary emergency threatening life, health, safety, property, or the environment so requires.

(2) AGENCY EFFICIENCY OR CRITICAL MISSION.--

(A) Subsection (d) may be waived, in the case of a particular position or category of positions in an agency, upon a determination by the President that the efficiency of the agency or the performance of a critical agency mission so requires.

(B) Whenever the President grants a waiver pursuant to subparagraph (A), the President shall take all necessary actions to ensure that the overall limitations set forth in subsection (b) are not exceeded.

(f) EMPLOYMENT BACKFILL PREVENTION.--

(1) IN GENERAL.--The total number of funded employee positions in all agencies (excluding the Department of Defense and the Central Intelligence Agency) shall be reduced by one position for each vacancy created by the separation of any employee who has received, or is due to receive, a voluntary separation incentive payment under section 3 (a)-(e). For the purposes of this subsection, positions and vacancies shall be counted on a full-time equivalent basis.

(2) RELATED RESTRICTION.-- No funds budgeted for and appropriated by any Act for salaries or expenses of positions eliminated under this subsection may be used for any purposes other than authorized separation costs.

(3) LIMITATION ON PROCUREMENT OF SERVICE CONTRACTS.-- The President shall take appropriate action to ensure that there is no increase in the procurement of service contracts by reason of the enactment of this Act, except in cases in which a cost comparison demonstrates such contracts would be to the financial advantage of the Federal Government.





DEPARTMENT OF GOVERNMENT  
FTE PLAN (FY 1994)  
(Cumulative FTEs to Date)

Reporting Period <sup>1</sup>		Latest Plan	Actual <sup>2</sup>	Revised Plan <sup>3</sup>
Non-DOD	DOD			
October		N/A <sup>4</sup>		
November		N/A		
December		N/A		
January		N/A		
February		N/A		
March		N/A		
April	(3/20- 4/30)	(3/27- 5/7)		
May	(5/1- 5/28)	(5/8- 6/4)		
June	(5/29- 6/25)	(6/5- 7/2)		
July	(6/26- 7/23)	(7/3- 7/30)		
August	(7/24- 8/20)	(7/31- 8/27)		
September	(8/21- 9/17)	(8/28- 9/24)		

1 Agencies should specify dates that correspond to their own pay periods. Agencies serviced by DOD's payroll system have different pay periods.

2 Actual FTE date corresponds with the SF 1130 report.

3 If applicable.

4 FTE Plans for October-March were not required for FY 1994. FY 1994 Plans will include data for April-September.

Note: Reports for FY 1994 are due on May 13, 1994. A similar report should be prepared for FY 1995, due to OMB December 1, 1994.

14-Apr-94





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

January 11, 1994

M-94-10

MEMORANDUM FOR HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES, AND  
INDEPENDENT REGULATORY AGENCIES

FROM: Leon E. Panetta  
Director

SUBJECT: Guidance for Implementing E.O. 12875,  
"Reduction of Unfunded Mandates"

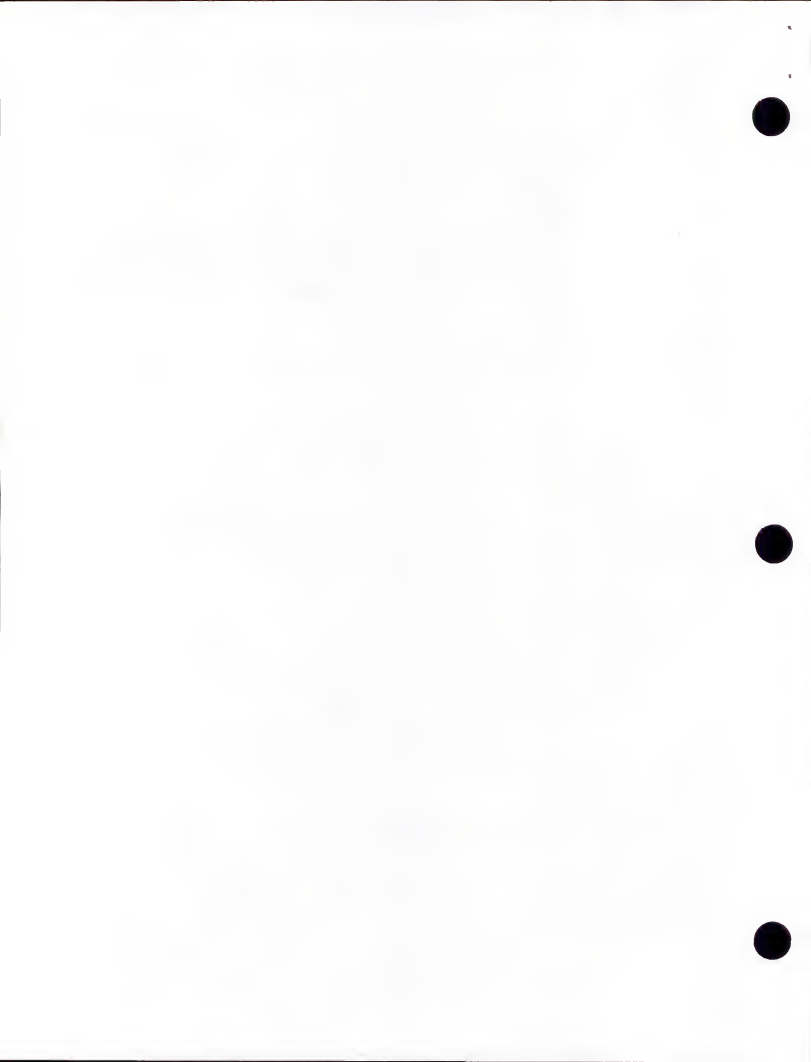
The President issued Executive Order No. 12875, "Enhancing the Intergovernmental Partnership," on October 26, 1993. The preamble to that Order states that it is intended "to reduce the imposition of unfunded mandates upon State, local, and tribal governments."

Section 1 of that Order calls on Federal agencies that impose unfunded mandates upon State, local, or tribal governments through a regulation to (1) assure that funds necessary to pay the costs of compliance are provided by the Federal government; or (2) describe the extent of the agency's prior consultations with affected units of government, the nature of their concerns, any written submissions from them, and the agency's position supporting the need to issue the regulation containing the mandate.

Within OMB, the Office of Information and Regulatory Affairs (OIRA) has the responsibility under E.O. 12866 for regulatory review and planning functions. The OIRA Administrator, Sally Katzen, has prepared guidance on how to implement Section 1 of E.O. 12875 in ways consistent with E.O. 12866 (the Executive Order on Regulatory Planning and Review). I urge you to send her memorandum (attached) to the appropriate officials within your agency for immediate attention.

I also want to remind you that the Federal government can impose unfunded mandates not only through regulations, but also through grant, contract, and entitlement programs. Specifically, the administrative guidance and instructions implementing grant, contract, and entitlement programs may, like a regulation, impose the equivalent of an unfunded mandate.

Accordingly, if an agency plans to issue administrative guidance and instructions implementing grant, contract, and



entitlement programs that will result in the imposition of an unfunded mandate upon a State, local, or tribal government, the agency should carry out the intergovernmental consultations described in E.O. 12875. Agencies should also inform the relevant officials at OMB of the results of that consultation before the administrative action is published or otherwise made public. State, local, and tribal governments are quite concerned about the difficulty of their funding Federal mandates, and we all need to be aware of and balance the competing demands that are placed on these governmental units.

Attachment





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

January 11, 1994

ADMINISTRATOR  
OFFICE OF  
INFORMATION AND  
REGULATORY AFFAIRS

MEMORANDUM FOR HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES, AND  
INDEPENDENT REGULATORY AGENCIES

FROM: Sally Katzev *Katzev*  
Administrator, Office of  
Information and Regulatory Affairs

SUBJECT: Guidance for Implementing E.O. 12875, Section 1,  
"Reduction of Unfunded Mandates"

The President issued Executive Order No. 12875, "Enhancing the Intergovernmental Partnership," on October 26, 1993.<sup>1</sup> Section 1 of that Order, "Reduction of Unfunded Mandates," calls on Federal agencies that impose certain unfunded mandates upon State, local, or tribal governments either (1) to assure that funds necessary to pay the costs of compliance are provided by the Federal government, or (2) to describe the extent of the agency's prior consultations with affected units of government, the nature of their concerns, any written submissions from them, and the agency's position supporting the need to issue the regulation containing the mandate. The Order takes effect on January 24, 1994.<sup>2</sup>

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<sup>1</sup> 58 Fed. Reg. 58093 (October 28, 1993).

<sup>2</sup> We remind agencies that Section 2(a) of E.O. 12875, "Increasing Flexibility for State and Local Waivers," states "each agency shall review its waiver application process and take appropriate steps to streamline that process." Section 2(b) sets forth the circumstances under which agencies are to consider an application by a State, local, or tribal government for a waiver of statutory or regulatory requirements. This section encourages flexibility in granting waivers, but does not change certain applicable Federal waiver review criteria, including the principle of budget neutrality. Section 2(c) sets a target completion date of 120 days after the filing of a complete waiver application for an agency decision. These provisions arise from the recommendation of the National Performance Review: "Give all cabinet secretaries and agency heads authority to grant states and localities selective waivers from federal regulations or mandates" (Creating a Government That Works Better & Costs Less, September 7, 1993 Report of the National Performance Review, p. 39).





1. Coverage.

E.O. 12875 applies to all Federal agencies, with the exception of independent regulatory agencies. The independent regulatory agencies are requested to comply with the Order on a voluntary basis (Sec. 5). Those agencies that have been exempted from complying with E.O. 12866, "Regulatory Planning and Review," need not submit the E.O. 12875 documentation to OMB, but they should otherwise adhere to the provisions of E.O. 12875.<sup>3</sup> The Chief Operating Officer<sup>4</sup> of each agency is responsible for ensuring the implementation of E.O. 12875 (Sec. 3).

By its terms, section 1 of E.O. 12875 applies to "any regulation that is not required by statute and that creates a mandate upon a State, local or tribal government" (Sec. 1(a)). We interpret "not required by statute" to refer to any regulatory provision imposing a mandate that is not specifically and explicitly compelled by a statute, i.e., any regulatory provision that reflects an exercise of policy discretion by the Federal agency.<sup>5</sup>

2. Background.

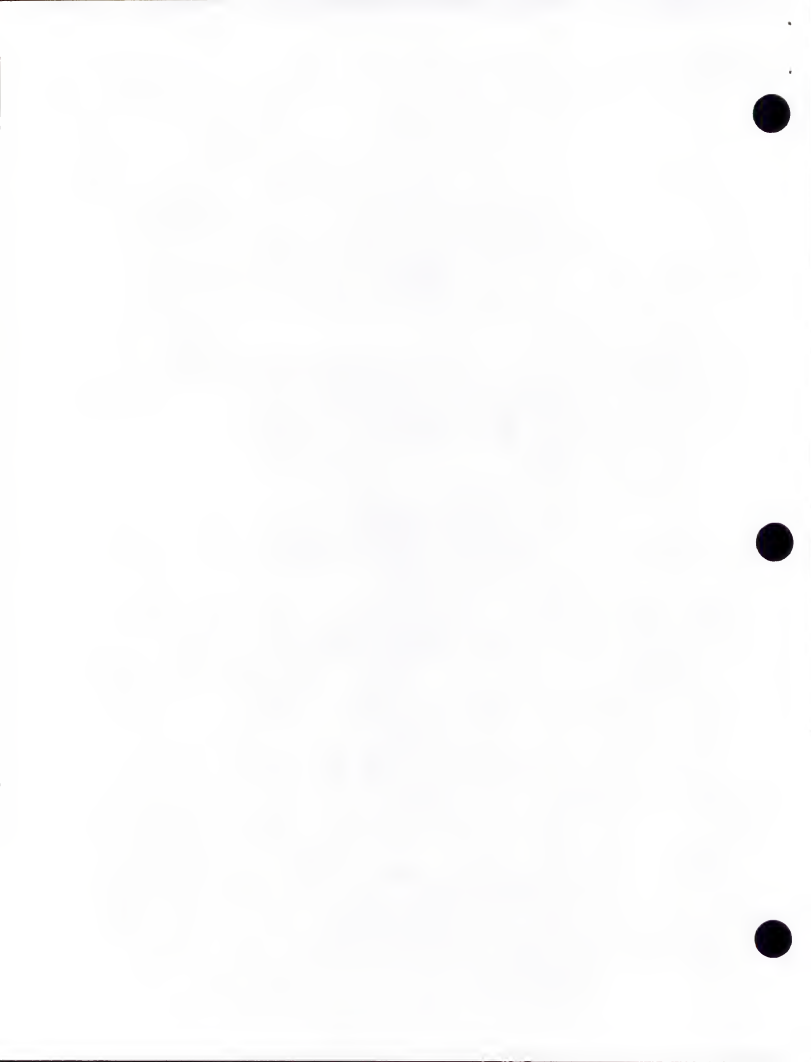
E.O. 12875 demonstrates the President's commitment to minimize unfunded mandates, to the extent feasible and permitted by law.

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<sup>3</sup> E.O. 12875 is to supplement but not supersede the requirements in E.O. 12866 (Sec. 4 of E.O. 12875). See October 12, 1993, memorandum from the Administrator of the Office of Information and Regulatory Affairs (OIRA), entitled "Guidance for Implementing E.O. 12866," pp. 1-2, and Appendix A. A current list of agencies that OIRA has exempted from complying with E.O. 12866 is attached.

<sup>4</sup> See section 1 of the President's October 1, 1993, Memorandum, entitled "Implementing Management Reform in the Executive Branch" (58 Fed. Reg. 52393 (October 7, 1993)).

<sup>5</sup> For example, a Federal statute may require an agency to have States provide a designated service to each household with an annual income of less than \$10,000. An agency may seek to issue a regulation requiring States to provide that service to households with an annual income of less than \$25,000, or to provide additional services to households with an annual income of less than \$5,000. In either such case, the agency would be exercising policy discretion by having States provide benefits beyond that "required by statute;" that regulation would be subject to E.O. 12875.



The Order arises from a recommendation of the National Performance Review: "The President should issue a directive limiting the use of unfunded mandates by the administration."<sup>6</sup> The NPR report explained:

As the federal deficit mounted in the 1980s, Congress found it more and more difficult to spend new money. Instead, it often turned to "unfunded mandates" -- passing laws for the states and localities to follow, but giving them little or no money to implement these policies. As of December 1992, there were at least 172 separate pieces of federal legislation in force that imposed requirements on state and local governments. Many of these, such as clean water standards and increased public access for disabled citizens, are unquestionably noble goals. But the question remains: How will state and local governments pay to meet those goals?<sup>7</sup>

Executive Order No. 12875 expands upon a provision in E.O. 12866 that requires agencies to assess the effects of Federal regulations on State, local, and tribal governments, "including specifically the availability of resources to carry out those mandates, and seek to minimize those burdens ... consistent with achieving regulatory objectives" (Sec. 1(b)(9) of E.O. 12866).

3. The Terms of the Order Relating to Consultations with State, Local, and Tribal Governments.

Section 1 of E.O. 12875 calls upon each agency to establish a meaningful mechanism for consultation with State, local, and tribal government officials in the development of regulatory proposals containing significant unfunded mandates. The Order contemplates that the funds for compliance may be provided by the Federal government. However, in the event such funds are not made available, the agency is directed to consult with officials of the affected governmental units and then to justify the need for any unfunded mandate in the regulation subject to the Order as part of the E.O. 12866 review.

A. When Should Intergovernmental Consultations Take Place?  
Consistent with both E.O. 12866<sup>8</sup> and E.O. 12875,<sup>9</sup> the

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<sup>6</sup> NPR Report, p. 37.

<sup>7</sup> NPR Report, pp. 37-8.

<sup>8</sup> "In particular, before issuing a notice of proposed rulemaking, each agency should, where appropriate, seek the involvement of those who are intended to benefit from and those expected to be burdened by any regulation (including, specifically, State, local, and tribal officials)" (Sec. 6(a)(1)



intergovernmental consultation should take place as early as possible, and preferably before publication of the notice of proposed rulemaking or other regulatory action proposing the mandate. Consultations may continue after publication of the regulatory action initiating the proposal, but in any event they must occur "prior to the formal promulgation" in final form of the regulatory action "containing the proposed mandate" (Sec. 1(a)(2) of E.O. 12875).<sup>10</sup>

B. With Whom Should Agencies Consult?

(1) Heads of Government. The Federal agency should consult with the highest levels of the pertinent government units, e.g., the Office of the Governor, Mayor, or Tribal Chief. These officials are responsible for balancing the competing claims on the governments' tax (revenue) base from among the many program responsibilities they already face.

(2) Both Program and Financial Officials. Many regulatory agencies have functional counterparts in State, local, and tribal governments, e.g., those government officials responsible for implementing or enforcing regulatory responsibilities required in whole or in part by the Federal agency. These local officials tend to be those most familiar with the Federal agency's regulatory program, and should be consulted as a source of important information concerning the likely effectiveness of Federal regulatory proposals.

In some cases, however, the regulatory authority, and even the jobs, of these State, local, or tribal regulatory officials may be dependent upon the existence of one or more Federal regulatory mandates. As a result, it is critical that the Federal agency also consult with those State, local, and tribal officials more directly responsible for the funding of compliance with the Federal mandate, e.g., the applicable treasury, budget, tax-collection, or other financial officials. These officials

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of E.O. 12866).

<sup>9</sup> E.O. 12875 calls for "meaningful and timely" intergovernmental "input in the development of regulatory proposals containing significant unfunded mandates" (Sec. 1(b)).

<sup>10</sup> Under the Administrative Procedure Act, if material new factual information on which the agency will base its regulatory action is made available to the agency after the public comment period closes, the agency may need to insert such material in its rulemaking record and reopen the proceeding for additional public comment.



are institutionally or even statutorily responsible for balancing the competing claims for scarce State, local, or tribal resources.

(3) Both Washington Representatives and Elected Officials. It is important that Federal agencies consult with the Washington representatives, where available, of the various units of government. Representatives often know which local officials are the most knowledgeable or interested in, or responsible for implementing specific issues, and can ensure that a broad range of government officials learn of and provide valuable insight in a proposed unfunded mandate.

Because many State, local, and tribal governments do not have Washington representatives and some of the representatives that are available do not themselves possess sufficient technical and financial expertise, agencies also need to consult directly with elected and career officials for the affected governmental units.

C. How Much Consultation Should There Be? The focus and scope of intergovernmental consultation should be based on common sense and proportionality. The more expensive, the more potentially disruptive, the more broadly applicable, the more controversial the proposed unfunded mandate -- the more consultation there should be.

D. What Kind of Consultation Should There Be? At a minimum, an agency must first estimate the direct costs to be incurred by the State, local, or tribal governments in complying with the mandate (including the costs required by the statute, where the proposed regulation is based both on a statute and agency discretion) and then inform the affected governmental units of these cost estimates (Sec. 1(a)(2) of E.O. 12875 and Sec. 6(a)(3)(B)(ii) of E.O. 12866). Estimates should cover both up-front and recurring costs, for a reasonable period of years after the effective date of the regulatory action. The agency should make reasonable efforts to disaggregate these cost estimates as they affect the various levels of government -- State, county, local, and tribal -- or otherwise provide the affected units of government the criteria by which they can disaggregate the cost estimates in order to determine the potential costs to themselves.

An agency should also provide, during the consultative process, as much detail as possible with respect to the expected method of compliance. E.O. 12866 encourages agencies to seek to "harmonize Federal regulatory actions with related State, local, and tribal regulatory and other governmental functions" (Sec. 1(b)(9)). Even where this harmonization is not fully feasible, governmental units may have suggestions as to how to achieve the Federal regulatory objective in a more effective and efficient manner.





Intergovernmental coordination is not new to Federal agencies. The Order states it should be "an effective process" (Sec. 1(b)). The procedures by which this should be done are, in the first instance, best determined by the agencies.

E. Integration of Intergovernmental Consultations into the Rulemaking Process. It is important for an agency to integrate its consultation activities into the ongoing rulemaking process. The cost estimates, any additional viable suggestions received during the pre-notice consultations, and the agency plan to carry out intergovernmental consultation should be included in the preamble to the notice of proposed rulemaking. Publication of the cost estimates and the intergovernmental consultation plan in the Federal Register will assure that those governmental units that are not contacted directly will have access to the same cost estimates as the others, and the opportunity to make their concerns known. In addition, the materials discussed below, which include the remainder of the documentation and justification of need to be sent to OMB, should be included in the public rulemaking record, and described and analyzed in the preamble to the final rulemaking document.

#### 4. Requisite Documentation to OMB (OIRA).

A. Which Regulations Should be Submitted for OIRA Review under E.O. 12866? Under E.O. 12866, OIRA is to review regulatory actions that raise policy issues "arising out of legal mandates" (Secs. 3(f)(4) and 6 of E.O. 12866). Accordingly, in light of the policy issues that arise in connection with unfunded Federal mandates on State, local, and tribal governments, regulatory actions that contain an unfunded mandate should be submitted to OIRA for review under E.O. 12866.

B. Documentation of Intergovernmental Consultations to OIRA. The documentation and justification called for should accompany the review package submitted for OIRA review under E.O. 12866.

The documentation should include: (1) a brief description of the unfunded mandate; (2) a copy of the statutory language that requires or authorizes the mandate; (3) the cost estimates provided to the State, local, and tribal governments; (4) a summary of the consultations undertaken (together with the identity and position of each of those with whom the agency consulted); (5) a summary of the concerns expressed by those consulted; (6) any written communications provided by affected units of government; and (7) "the agency's position supporting the need to issue the regulation containing the mandate" (Sec. 1(a)(2)).



We do not insist on specific format. It would facilitate review to begin with an appropriate title, e.g., "Unfunded Mandates in [Title of Regulation]: Consultations with State, Local, and Tribal Governments."<sup>11</sup>

C. Timing of Agency Submission to OIRA. Regulatory actions are submitted to OIRA for review at both the proposed and final stage. As part of its submission for review of the proposed notice, an agency should provide to OIRA at least (1) a brief description of the unfunded mandate, (2) a copy of the statutory language that requires or authorizes the mandate, (3) the cost estimates to be provided to the affected units of government, (4) the agency plan to carry out the intergovernmental consultation (and any consultative efforts already undertaken), and (5) "the agency's position supporting the need to issue the regulation containing the mandate." The full documentation and justification should be submitted at the same time as the final regulatory action is submitted for review.

D. Documentation of Federal Funding to OIRA. If, consistent with section 1(a)(1), an agency chooses to assure funding of "the direct costs incurred" by the affected units of government, the agency only needs to provide OIRA with the applicable review package submitted for review under E.O. 12866, its estimates of the direct costs that are to be funded for the next ten years, and the source (the appropriation accounts) for that Federal funding.

\* \* \* \* \*

E.O. 12875 states that "the cumulative effect of unfunded mandates has increasingly strained the budgets of State, local, and tribal governments." E.O. 12866 states that agencies need to "minimize those burdens that uniquely or significantly affect such governmental entities, consistent with achieving regulatory objectives" (Sec. 1(b)(9) of E.O. 12866).

These consultations should help both Federal agencies and State, local, and tribal governments to understand better the need and justification for newly imposed unfunded mandates.

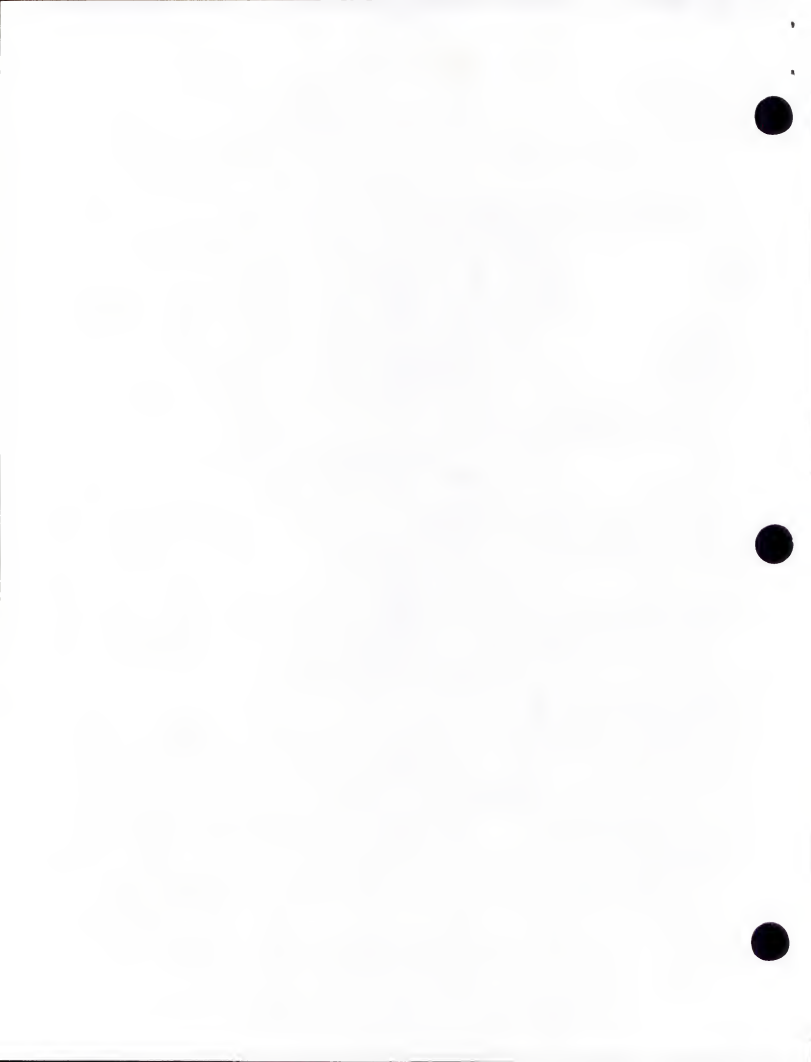
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<sup>11</sup> This is in addition to any assessments and analyses required for economically significant regulations required by Sec. 6(a)(3)(C) of E.O. 12866. These assessments and analyses are not limited to the direct costs of a mandate; they include the indirect impacts of the regulation as well.



AGENCIES EXEMPT FROM E.O. 12866  
(as of December 31, 1993)

Advisory Council on Historic Preservation  
African Development Foundation  
Alaska Natural Gas Transportation System,  
Office of the Federal Inspector  
American Battle Monuments Commission  
Arms Control and Disarmament Agency  
Board for International Broadcasting  
Central Intelligence Agency  
Commission of Fine Arts  
Committee for Purchase from the Blind  
and Severely Handicapped  
Export-Import Bank of the United States  
Farm Credit System Assistance Board  
Federal Financial Institutions Examination Council  
Federal Labor Relations Authority  
Federal Mediation and Conciliation Service  
Harry S. Truman Scholarship Foundation  
Institute of Museum Services  
Inter-American Foundation  
International Development Corporation Agency  
James Madison Memorial Fellowship Foundation  
Japan-United States Friendship Commission  
Merit Systems Protection Board  
Navajo Hopi Indian Relocation Commission  
National Capital Planning Commission  
Office of Special Counsel  
Overseas Private Investment Corporation  
Panama Canal Commission  
Pennsylvania Avenue Development Corporation  
Peace Corps  
Selective Service System  
Tennessee Valley Authority  
United States Metric Board  
United States Information Agency  
United States International Development Cooperation Agency  
United States National Commission  
on Libraries and Information Science





THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

January 4, 1994

**BULLETIN NO. 94-03**

**TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS**

**SUBJECT: Physicians Comparability Allowance Data Reporting Requirements**

1. Purpose. This Bulletin, which includes Attachments A and B, provides detailed instructions on agency data reporting requirements regarding operation of the Physicians Comparability Allowance (PCA) program. The Bulletin is issued pursuant to OMB Circular A-11, section 13.3(b)(12).

Collection of the data by OMB is required to monitor government-wide PCA usage, physician employment, and physician compensation. The data will be used to evaluate the effect of the PCA program on Federal physician recruitment and retention and to issue a report in accordance with the Federal Physicians Comparability Allowance Act of 1978 Extension (P.L. 103-114).

2. Background. On October 12, 1990, the President signed P.L. 103-114, reauthorizing the Federal Physicians Comparability Allowance until September 30, 1997. The Act extends authority to pay annual bonuses for Federal physicians serving in areas or specialties with documented recruitment and retention problems.

Office of Personnel Management (OPM) regulations implementing PCA require OMB approval of agency plans to pay bonuses. OPM regulations implementing the reauthorized PCA were published in the March 14, 1988, Federal Register.

OMB is collecting data on PCA program operation and Federal physician recruitment and retention to ensure consistent government-wide implementation and to evaluate the effectiveness of the PCA program.

3. Due Date. Agencies must submit the requested data by February 16, 1994.
4. Termination Date. This Bulletin will terminate as soon as the requested data has been submitted.



Leon E. Panetta  
Director

Attachments





Agencies with currently approved PCA Plans

Central Intelligence Agency  
Department of Agriculture  
Department of Defense, including National Security Agency  
Department of Health and Human Services  
Department of Labor  
Department of State  
Department of Transportation  
Department of Veterans Affairs  
United States Agency for International Development  
United States Soldiers' and Airmen's Home

Agencies without approved PCA plans that have employed or now  
employ physicians eligible for PCA

Consumer Product Safety Commission  
Department of the Interior  
Department of Justice  
Department of Treasury  
Environmental Protection Agency  
Library of Congress  
National Aeronautics and Space Administration  
Office of Personnel Management  
Tennessee Valley Authority

NOTE: Agencies not listed that employ physicians eligible for  
PCA are also covered by this Bulletin.



Physicians Comparability Allowance (PCA) Worksheets

Authority.

5 U.S.C. 5948 authorizes payment of physicians comparability allowance to eligible individuals paid as physicians under the following pay systems: General Schedule; administratively determined pay for certain specially qualified scientific or professional personnel; Tennessee Valley Authority Act; Foreign Service Act; CIA Act; section 121 of title 2 of the Canal Zone Code; or section 2 of the Act of May 29, 1959, relating to the National Security Agency..

P.L. 100-140, the Federal Physicians Comparability Allowance Amendments of 1987, amended 5 U.S.C. 5948 to provide a maximum PCA of \$14,000 per year for physicians with less than 24 months' Federal service, and \$20,000 per year for physicians with 24 or more months' Federal service. P.L. 100-140 also allows physician service in the Department of Veterans Affairs and the Public Health Service Commissioned Corps to be creditable towards 24 months Federal civilian service when calculating maximum PCA allowance eligibility. P.L. 103-114 reauthorized PCA until September 30, 1997.

Executive Order No. 12109 delegates authority granted the President under 5 U.S.C. 5948 to the Directors of the Office of Personnel Management and the Office of Management and Budget.

5 CFR 595 sets additional requirements for agency implementation of 5 U.S.C. 5948, including agency reporting requirements.

OMB Circular A-11, 13.3(b)(12), requires agencies to reflect approved plans to pay bonuses in annual budget estimates in accordance with P.L. 100-140 and P.L. 103-114.

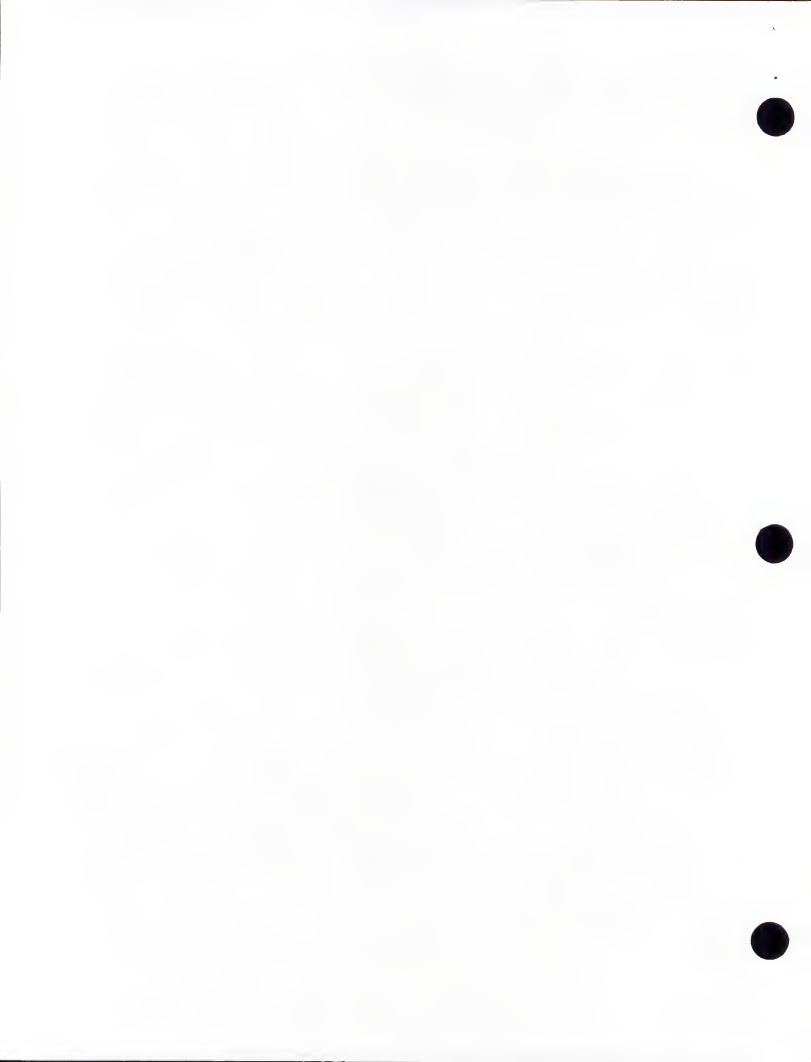
Coverage. This Bulletin covers all agencies that employ physicians eligible for PCA. This includes both agencies with currently approved PCA plans that are eligible to pay PCA bonuses, whether or not they actually do pay the bonuses, and agencies without approved plans that employ physicians eligible for PCA. Attachment A lists those agencies that currently have an approved PCA plan, as well as



agencies that do not currently have an approved plan but are known to have employed physicians eligible for PCA. Agencies not listed that employ physicians eligible for PCA are still covered by this Bulletin.

Submission Requirements. Each covered agency should complete the PCA Reporting Worksheet (see below for instructions) and submit it to the OMB examiner responsible for that agency.

Information Contact: Inquiries should be addressed to Jeff Blend, telephone (202) 395-4926.



## Instructions for Preparing Worksheets

### General guidance

The data requested should be supplied for all Federal physicians eligible for PCA, and as a subset, all Federal physicians actually receiving PCA. Eligibility for PCA is defined in 5 U.S.C. 5948 and 5 CFR 595.

Data for the budget year should be the estimates included in budget formulation where applicable (e.g., average PCA per physician, average compensation, etc.) or the agency's best estimate (e.g., number of accessions anticipated). Agency estimates may simply be the average of the previous fiscal years. All dollars should be on an obligational basis, and all employment numbers should be on a full-time equivalent (FTE) basis unless otherwise noted.

Several sections of the worksheet request data by physician category. Some agencies may not employ physicians in all categories, but complete data should be provided for those physician categories applicable to the agency.

### Definitions-General

Government Physician. 5 U.S.C. 5948(g)(1) defines Government physician as any individual paid as a physician under the following pay systems: General Schedule; administratively determined pay for certain specially qualified scientific or professional personnel; Tennessee Valley Authority Act; Foreign Service Act; CIA Act; section 121 of title 2 of the Canal Zone Code; or section 2 of the Act of May 29, 1959, relating to the National Security Agency.

Creditable Federal Service. For purposes of PCA bonus calculations under 5 U.S.C 5948, as amended by P.L. 100-140, creditable federal service includes service as a Government physician in any of the personnel systems established under authorities listed immediately above, as well as service as a physician in the Department of Veterans Affairs and the Public Health Service Commissioned Corps.

### Definitions-Physician Categories

Category I-Clinical Positions: Positions primarily involving the practice of medicine as a direct service to patients, including the performance of diagnostic, preventive, or therapeutic services to patients in hospitals, clinics, public health programs, diagnostic centers, and similar settings.

Category II-Research Positions: Physician positions primarily involving research and investigative assignments.

Category III-Occupational Health: Physician positions primarily involving the evaluation of physical fitness, the provision of





initial treatment of on-the-job illness or injury, or the performance of pre-employment examinations, preventive health screening, or fitness-for-duty examinations.

Category IV-Disability Evaluation and Administration of Health and Medical Programs:

Subcategory IV A: Physician positions primarily involving disability evaluation.

Subcategory IV B: Physician positions primarily involving the administration of health and medical programs, including but not limited to a chief of professional services, senior medical officer, or physician program director position.

Description Worksheets to Be Submitted to OMB

(1) Total Number Employed: The total number of agency physicians eligible for PCA (includes all eligible physicians, whether or not they actually received PCA bonuses) should be supplied for the fiscal years 1990, 1991, 1992, 1993, and 1994 in Part I. The total number of agency physicians actually receiving or expected to receive PCA should be supplied for the fiscal years 1990, 1991, 1992, 1993, and 1994 in Part II. The same data should be provided by category for each of the fiscal years.

(2) Number of Physicians Signing One-Year and Two-Year PCA: Under the PCA program, physicians may elect to sign a one-year or two-year PCA service agreement. For those physicians actually receiving or expected to receive PCA (Part II), the number of physicians signing one-year and two-year agreements should be supplied for each fiscal year.

(3) Average Compensation per Physician: Average annual compensation per physician should exclude the PCA bonus, but include base pay and all other bonuses and awards. The average compensation for agency physicians eligible for PCA should be supplied for the fiscal years 1990, 1991, 1992, 1993, and 1994 in Part I. The average compensation for agency physicians actually receiving or expected to receive PCA should be supplied for the fiscal years 1990, 1991, 1992, 1993, and 1994 in Part II. The same data should also be provided by category for each fiscal year.

(4) Average PCA Amount per Physician, by Category: The average annual PCA bonus paid per physician for all categories, as well as for each individual category of physician, should be supplied for each fiscal year in Part II.

(5) Average PCA Amount per Physician, by Length of Service Agreement: The average annual PCA bonus paid per physician should be supplied for physicians with a one-year service agreement and two-year service agreement and for each fiscal year in Part II.



(6) Average PCA Amount per Physician, by Length of Federal Service: The average annual PCA bonus paid per physician with (a) less than two years creditable Federal service, and (b) two or more years creditable Federal service, should be supplied for each fiscal year in Part II.

(7) Average Number Years Continuous Service: The average number of years of continuous creditable Federal service as a physician for those eligible (Part I) and actually receiving or expected to receive PCA (Part II) should be supplied for each fiscal year. The average should be calculated as of the end of the fiscal year in question (e.g. for an agency with one eligible physician who began Federal service as a physician under the General Schedule on October 1, 1992, would have one-year creditable Federal service for purposes of PCA for fiscal year 1994).

(8) Number of Accessions: The total number of accessions for all physicians (Part I) and for those receiving PCA (Part II) should be supplied for each fiscal year. The number of accessions by category for each fiscal year should also be supplied.

(9) Number of Separations: The total number of separations for all physicians (Part I) and for those receiving PCA (Part II) should be supplied for each fiscal year. The number of separations by category for each fiscal year should also be supplied.

(10) Number of Unfilled Full-Time Equivalent Physician Positions: The number should be equivalent to the total number of physician positions for which the agency has budgeted for the fiscal year in question less the number of physicians on-board during the fiscal year. For example, the agency may have budgeted for 12 full-time equivalent physician positions for the prior fiscal year, but had only 9.5 physicians on-board for the entire year (9 physicians on-board the entire year, and one on-board for six-months of the year). The number of unfilled full-time equivalent physician positions in this case is equal to 2.5.

The total number for all physicians (Part I) and for those receiving PCA (Part II) should be supplied for each fiscal year. The number by category for each fiscal year should also be supplied.

(11) Average Length of Time Physician Positions Remained Unfilled: The time should be reported in months as of the end of the fiscal year (e.g. as of the end of the prior fiscal year the average length of time vacant physician positions remained unfilled might be 13 months, and for the current fiscal year it may have declined to an average of 8 months). Only the time during which the agency was actively searching for candidates should be counted. The total number for all physicians (Part I) and for those receiving PCA (Part II) should be supplied for each fiscal year. The number by category for each fiscal year should also be supplied.



PHYSICIAN COMPARABILITY ALLOWANCE  
REPORTING WORKSHEET

	PART I					PART II				
	Federal Physicians Eligible for PCA					Federal Physicians Receiving PCA				
	FY90	FY91	FY92	FY93	FY94	FY90	FY91	FY92	FY93	FY94
1) Total Number Employed	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category I	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category II	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category III	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category IV-A	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category IV-B	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
2) Number of Physicians Signing One-Year PCA	NA	NA	NA	NA	NA	_____	_____	_____	_____	_____
Number of Physicians Signing Two-Year PCA	NA	NA	NA	NA	NA	_____	_____	_____	_____	_____



**PHYSICIAN COMPARABILITY ALLOWANCE  
REPORTING WORKSHEET**

	PART I					PART II				
	Federal Physicians Eligible for PCA					Federal Physicians Receiving PCA				
	FY90	FY91	FY92	FY93	FY94	FY90	FY91	FY92	FY93	FY94
3) Average Compensation										
per Physician										
Category I										
Category II										
Category III										
Category IV-A										
Category IV-B										
4) Average PCA Amount										
per Physician										
Category I	NA	NA	NA	NA	NA					
Category II	NA	NA	NA	NA	NA					
Category III	NA	NA	NA	NA	NA					
Category IV-A	NA	NA	NA	NA	NA					
Category IV-B	NA	NA	NA	NA	NA					









PHYSICIAN COMPARABILITY ALLOWANCE  
REPORTING WORKSHEET

PART I

Federal Physicians Eligible for PCA

FY90    FY91    FY92    FY93    FY94

PART II

Federal Physicians Receiving PCA

FY90    FY91    FY92    FY93    FY94

8) Number of Accessions

Category I

Category II

Category III

Category IV-A

Category IV-B

9) Number of Separations

Category I

Category II

Category III

Category IV-A

Category IV-B



**PHYSICIAN COMPARABILITY ALLOWANCE  
REPORTING WORKSHEET**

	PART I					PART II				
	Federal Physicians Eligible for PCA					Federal Physicians Receiving PCA				
	FY90	FY91	FY92	FY93	FY94	FY90	FY91	FY92	FY93	FY94
10) Number of Unfilled FTE	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Physician Positions	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category I	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category II	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category III	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category IV-A	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Category IV-B	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
11) Average Length of Time	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Physician Position Vacant	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

AGENCY: \_\_\_\_\_

AGENCY CONTACT PERSON: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

December 13, 1993

THE DIRECTOR

BULLETIN NO. 94-02

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Reducing Budget Execution Data Entry Requirements from  
Monthly to Quarterly for the Treasury ADEPT System

1. Action. All agencies will provide the Financial Reporting Division of the Financial Management Service (FMS), in the Department of the Treasury, with quarterly budget execution data through the Government On-Line Accounting Link System (GOALS) to Treasury's Accounting Database for the Evaluation of Performance Trends (ADEPT) System. The first quarter budget execution data for FY 1994 will be entered through GOALS into ADEPT between January 24 and 28, 1994.


2. Purpose. This reduction is intended to reduce the cost of providing the budget execution data; improve the quality of the information in the centralized data base; and maintain the ability of OMB to measure agency performance in budget execution.

3. Authority. This Bulletin is issued pursuant to chapters 13 and 15 of Title 31 of the United States Code, as recodified in 1982 (Public Law 97-258, 96 Stat. 877); Executive Order 11541 of July 1, 1970; the Congressional Budget and Impoundment Control Act of 1974, Public Law 93-344 (particularly 2 U.S.C. §681-§688); and 31 U.S.C. §331 and §3513.

4. Coverage. This Bulletin covers all executive branch appropriation and fund accounts that are required to submit budget execution data to ADEPT.

This Bulletin does not apply to the monthly budget execution reports (S.F. 133s and 143s) that agencies are required to submit directly to OMB. The OMB representative with primary budget responsibility for the account should be consulted regarding the timing of reports submitted directly to OMB.

5. Contact. All questions regarding this Bulletin should be directed to the relevant agency's OMB representative with primary budget responsibility for the account. Information on use of GOALS is available from the GOALS Marketing Staff at Treasury/FMS, telephone (202) 874-8270.



Leon E. Panetta  
Director







THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

November 16, 1993

OMB BULLETIN NO. 94-01

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Form and Content of Agency Financial Statements

1. **Purpose.** This Bulletin, which includes an attachment and four appendices, defines the form and content of financial statements of executive departments and agencies for financial statements beginning with the year ending September 30, 1993 (FY 1993), as required by the Chief Financial Officers Act of 1990. The Bulletin is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Act of 1950, as amended; and the Chief Financial Officers Act of 1990 (P.L. 101-576).

This Bulletin repeats many of the provisions contained in OMB Bulletin 93-02, "Form and Content of Agency Financial Statements." The primary change (reflected in Appendix C) is an incorporation of the reporting and disclosure requirements contained in the three Statements of Federal Financial Accounting Standards (SFFAS). These standards cover:

- o Accounting for Selected Assets and Liabilities.
- o Accounting for Direct Loans and Loan Guarantees.
- o Accounting for Inventory and Related Property.

Other significant changes include:

- o Incorporating the hierarchy of accounting principles contained in the Federal Accounting Standards Advisory Board's (FASAB) interim guidance and eliminating the requirement to disclose differences between the accounting standards being followed and Title 2 of GAO's Policy and Procedures Manual for the Guidance of Federal Agencies.
- o Providing for disclosure of an estimate of obligations related to cancelled appropriations.
- o Revising the presentation of the components of net position on the statement of financial position.

- o Modifying the presentation of receivables and other assets related to credit programs on the statement of financial position and the related footnote.
- o Revising the treatment of prior period adjustments on the statement of operations and changes in net position.
- o Expanding the reporting requirements for the statement of cash flows

2. **Applicability.** The provisions of this Bulletin apply to the executive departments and agencies listed in Appendix A.

3. **Policy.** Financial statements submitted to the Director of the Office of Management and Budget pursuant to the Chief Financial Officers Act shall be prepared in accordance with the formats and instructions presented with this Bulletin. The purpose of the statements is to present financial position and the results of operations as required by the Chief Financial Officers Act. Executive departments and agencies are expected to continue preparing financial reports which are used to monitor and control obligations and expenditures of budgetary resources. The formats and instructions, which are described in Appendix B, and presented in Appendix C, provide a framework within which individual agencies have the flexibility to develop financial statements that provide information useful to the Congress, managers, and the public. The instructions provide guidance for meeting the minimum disclosure requirements for federal financial statements.

Agencies should conform their financial statements to the prescribed form and content unless the particular operations or organization of the agency or the program to be reported on warrant a variance. When necessary to reflect financial condition and/or results of operations more fully, agencies may modify financial statement formats to improve disclosure based on the financial reporting practices of similar activities in the private and State and local government sectors, accounting principles promulgated by authoritative standard setting bodies, and other authoritative sources. Modifications that result in noncompliance with the reporting and disclosure requirements contained in the Statements of Federal Financial Accounting Standards are not permitted. Agencies should seek OMB approval for any significant modifications.

The form and content guidance is provided in the Attachment.

4. Effective Date. The provisions of this Bulletin generally are effective for the preparation of financial statements for the fiscal year ending September 30, 1994, the effective date of the first 3 Statements of Federal Financial Accounting Standards. Earlier implementation is encouraged. The changes required to be implemented in connection with the 1993 financial statements are shaded.

Appendix D presents a summary of the changes made to the Bulletin and the required implementation dates for the changes.

5. Inquiries and Copies. Inquiries and requests for exceptions from the requirements of this Bulletin should be addressed to the Financial Standards and Reporting Branch, Office of Federal Financial Management, Office of Management and Budget, Executive Office of the President, Washington, DC 20503, telephone (202) 395-3993. Individual copies of the Bulletin may be obtained by contacting the Executive Office of the President, Publications Office, telephone (202) 395-7332.



Leon E. Panetta  
Director

Attachments



FORM AND CONTENT OF  
AGENCY FINANCIAL STATEMENTS

- I. **Purpose.** This Bulletin is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Act of 1950, as amended; and the Chief Financial Officers Act (CFOs Act) of 1990. The Bulletin defines the form and content for financial statements that are required to be submitted to the Director of the Office of Management and Budget (OMB) pursuant to the requirements of the CFOs Act. These statements are different than the reports submitted to OMB for purposes of monitoring and controlling the obligation and expenditure of budgetary resources.

This Bulletin repeats many of the provisions contained in OMB Bulletin 93-02, "Form and Content of Agency Financial Statements." The primary change (reflected in Appendix C) is an incorporation of the reporting and disclosure requirements contained in the three Statements of Federal Financial Accounting Standards (SFFAS) recommended by the Federal Accounting Standards Advisory Board (FASAB). The most significant requirements of these standards are as follows.

- o **Classification and Aggregation of Assets by Entity and Non-entity Assets.** Assets are classified and aggregated on the statement of financial position based upon whether or not the reporting entity has the authority to use the assets in its operations.
- o **Classification and Aggregation of Liabilities by those Covered by Budgetary Resources and those not Covered by Budgetary Resources.** Liabilities are classified and aggregated on the statement of financial position based upon whether or not budget authority or other resources have been made available to cover the liabilities.
- o **Presentation of Inventory and Related Property on the Statement of Financial Position.** The following types of assets are to be reported separately on the statement of financial position: (1) Inventory, (2) Operating Materials and Supplies, (3) Stockpile Materials, (4) Seized Property, (5) Forfeited Property, and (6) Goods Held Under Price Support and Stabilization Programs. The accounting standards require additional detailed disclosures for each category and provide for additional categorization within each of the seven types of assets.

Other significant changes include:

- o Incorporation of the Hierarchy of Accounting Principles and Elimination of the Reference to GAO's Title 2. The Secretary of the Treasury, the Director of the Office of Management and Budget and the Comptroller General have approved a hierarchy of accounting principles that constitutes an other comprehensive basis of accounting (see section VI). The guidance identifies the components of the hierarchy and advises Federal agencies that the hierarchy shall be used for preparing Federal agency financial statements. The guidance also relieves agencies of the requirement to disclose differences between the accounting standards being followed and Title 2 of GAO's Policy and Procedures Manual for Guidance of Federal Agencies.
- o Provision for Disclosure of an Estimate of Obligations Related to Cancelled Appropriations. Public Law 101-510 requires agencies to cancel specific types of appropriations within certain time frames. This Bulletin requires that the notes to the financial statements disclose an estimate of obligations related to cancelled appropriations.
- o Revisions to the Presentation of the Components of Net Position on the Statement of Financial Position. The components of net position (i.e., unexpended appropriations, invested capital, cumulative results of operations) are required to be disclosed on the face of the statement of financial position. An analysis of net position by fund type is required to be disclosed in the notes to the financial statements.
- o Modifying the presentation of credit program related assets on the statement of financial position. Information concerning pre and post 1991 direct loans and defaulted guaranteed loans, including related interest and foreclosed property, are summarized on separate lines on the statement of financial position with the detail disclosed in a footnote.
- o Revisions to the treatment of prior period adjustments on the statement of operations and changes in net position. The opening balance of net position is to be adjusted for material accounting changes or correction of an error in previously issued financial statements. This contrasts with previous guidance which did not require the opening balance of net position to be restated because of prior period adjustments.

- o Expansion of the reporting requirements for the statement of cash flows. Additional disclosures are required for the statement of cash flows under both the direct and indirect methods. The direct method cash flow statement must include a reconciliation of net income to net cash provided (used) by operating activities and a supplemental schedule of financing and investing activities. The indirect method cash flow statement must separately disclose information on the amount of interest paid and include a supplemental schedule of financing and investing activities.

The form and content of Federal financial statements will evolve as accounting and reporting issues of the Federal financial community are addressed and we strive to provide more useful and informative disclosures of financial information. In the future, OMB intends to reduce the detail and comprehensiveness of this Bulletin in order to streamline the guidance.

- II. **Background.** Federal agencies have traditionally prepared financial reports to permit themselves and others to monitor and control the obligation and expenditure of budgetary resources. However, with the enactment of the CFOs Act, Congress called for the production of financial statements that fully disclose a Federal entity's financial position and results of operations, and provide information not just for the effective allocation of resources, but also information with which Congress, agency managers, the public and others can assess management performance and stewardship. Hence, OMB, with substantial input from the CFO community, the President's Council on Integrity and Efficiency, and other interested parties, developed the formats and instructions for financial statements described in Appendix B to this Bulletin and presented in Appendix C.

These statements are different than the reports prepared to monitor and control the obligation and expenditure of budgetary resources. However, it is expected that the development of the financial management systems as well as the discipline necessary to prepare these statements will lead to the production of more timely, reliable, and useful financial information for use throughout the government.



**III. Coverage.** The provisions of this Bulletin apply to the executive agencies listed in Appendix A.

A separate annual financial statement is to be prepared for each reporting entity in an agency. Agencies have the flexibility to define the reporting entity in a manner that results in the most useful presentation of financial information. In its broadest sense, a reporting entity can be an entire agency, bureau, or other organization that represents a meaningful unit for program management. In its narrowest sense, a reporting entity can be a single revolving fund, or trust fund, or commercial function (as defined in the CFOs Act). However, in order for a reporting entity to provide a complete statement, the statement must include all material costs incurred by the agency in support of the activities of the revolving fund(s), trust fund(s), or commercial function(s), including the applicable portions of related salaries and expense accounts. Agencies shall seek OMB approval if they plan to make substantial changes in the composition of reporting entities.

Any questions arising when more than one agency might be considered responsible for reporting on a particular program, activity or fund should be addressed to OMB for resolution.

**IV. Policy.** The formats and instructions provide a framework within which individual agencies have the flexibility to develop financial statements that provide information useful to the Congress, managers, and the public. The formats and instructions provide guidance for meeting the minimum disclosure requirements for federal financial statements. Agencies should conform their financial statements to the prescribed form and content unless the particular operations or organization of the agency or the program to be reported on warrant a variance. Should a variance be warranted to allow the financial statements to reflect more fully financial operations and condition, agencies may modify their statement formats to improve disclosure based on the financial reporting practices of similar activities in the private and State and local government sectors, accounting principles promulgated by authoritative standard setting bodies, and other authoritative sources.

Modifications that result in noncompliance with the reporting and disclosure requirements contained in the Statements of Federal Financial Accounting Standards are not permitted. Agencies should seek OMB approval for any significant modifications.



Inspectors General and other auditors will take into account the fact that these modifications in form and content are permitted.

Agencies following this Bulletin should consider the materiality of amounts when determining such matters as the addition or deletion of a line item on any of the principal statements or the inclusion of a specific note. For example, insignificant balances should be reclassified to an "other" category. Also, notes to financial statement accounts that contain insignificant amounts or notes not applicable to the reporting entity's activities should be omitted. OMB approval is not required when agencies add or delete a line item or include or exclude a specific note.

Financial statements shall be the culmination of a systematic accounting process. The statements shall result from an accounting system that is an integral part of a total financial management system (including both program and administrative data) containing sufficient discipline, effective internal controls, and reliable data.

- V. Format for Annual Financial Statements.** "Annual Financial Statement" means the financial statement of a reporting entity as described in Section 3515 of the CFOs Act.

Each annual financial statement shall be comprised of:

- (1) Overview of the reporting entity
- (2) Principal statements and related notes
- (3) Combining statements (when feasible and appropriate)
- (4) Supplemental financial and management information

Preparation of all four parts of the annual financial statement is the responsibility of agency management. In carrying out that responsibility, each agency Chief Financial Officer (CFO) shall be responsible for preparing a policy bulletin or guidance memorandum that will guide agency fiscal and management personnel in the preparation of the annual financial statement(s) required for submission by that agency. Such bulletin or memorandum, consistent with this Bulletin and supplementary OMB guidance, should specify, in detail, the specific commercial functions and/or revolving and trust funds to be reported upon; give guidance as to the level at which functions and/or funds should be reported on a combined (reporting entity as a whole) and combining (segments of the reporting entity) basis; note the basis of accounting to be utilized; prescribe the accounting principles to be utilized; identify the specific source of the accounting standards and other specific authoritative guidance as to financial statement format and disclosure

give guidance on performance data; and, provide other instructions necessary for preparation of the annual financial statement(s).

The principal statements shall include:

- (1) Statement of financial position
- (2) Statement of operations and changes in net position
- (3) Statement of cash flows
- (4) Statement of budget and actual expenses

Combining statements, where feasible and appropriate, shall support the principal statements and should be for the purpose of presenting information on the individual programs, functions and/or funds included in the principal statements.

A description of each of the four parts of the annual financial statement is provided in Appendix B.

VI. Accounting Principles and Standards. FASAB was established to recommend Federal accounting standards to the Secretary of the Treasury, the Director of OMB, and the Comptroller General, who are co-principals of the Joint Financial Management Improvement Program (JFMIP). Specific standards agreed upon by these three officials will be issued by the Director of OMB and the Comptroller General.

Pending issuance of final accounting standards, FASAB recommended, and the Secretary of the Treasury, the Director of OMB, and the Comptroller General have agreed to, the following interim guidance:

"Until a sufficiently comprehensive set of accounting standards are agreed to and published by the Joint Financial Management Improvement Program (JFMIP) principals, which will constitute 'generally accepted accounting principles for the federal government,' the following hierarchy shall constitute an 'other comprehensive basis of accounting' and shall be used for preparing federal agency financial statements:

1. Individual standards agreed to and published by the JFMIP Principals.
2. Form and content requirements included in OMB Bulletin 93-02, dated October 22, 1992, and subsequent issuances.

3. Accounting standards contained in agency accounting policy, procedures manuals, and/or related guidance as of March 29, 1991, so long as they are prevalent practices.

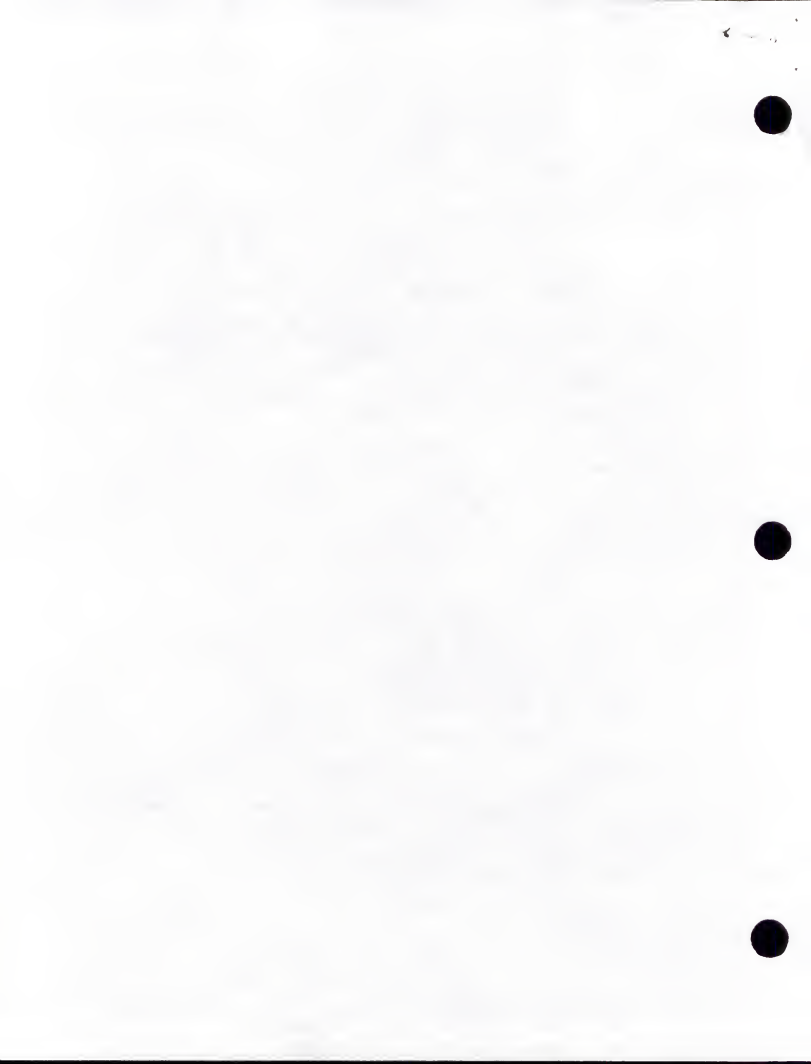
4. Accounting principles published by authoritative standard setting bodies and other authoritative sources (1) in the absence of other guidance in the first three parts of this hierarchy, and (2) if the use of such accounting standards improve the meaningfulness of the financial statements.

Disclosing differences between the accounting standards being followed and Title 2 of GAO's Policy and Procedures Manual for the Guidance of Federal Agencies is no longer required. Federal agencies will instead fully describe in the footnotes to their financial statements the accounting standards in the above hierarchy followed in preparing the statements."

VII. Relationship with Treasury's SF-220 Series Reports. The data presented in annual financial statements prepared in accordance with this Bulletin can be used as the source of data that are telecommunicated to Treasury via the Government On-Line Accounting Link System (GOALS) through the SF-220 screens. Agencies using this alternative shall communicate to Treasury the entities covered by the annual financial statements, as listed in Treasury's year end closing Bulletin.

Treasury's Financial Management Service (FMS) issued Treasury Financial Manual (TFM) Bulletin No. 93-03 on November 24, 1992 which explains this process further. Included in the Bulletin is a line-by-line crosswalk from the principal statements presented with OMB Bulletin No. 93-02 to the data required by the SF-220 series reports. FMS will issue a revised crosswalk for FY 1993.

For FY 1993, agencies may submit their SF-220 series reports in accordance with TFM Bulletin No. 93-03. For FY 94 reporting, FMS's intent is to have agencies transmit electronically a pre-closing adjusted trial balance (ATB) at the Treasury account symbol level, using the U.S. Government Standard General Ledger (SGL) accounts, instead of the SF-220 series report formats. The SF-220-8 and SF 220-9 would still be required. TFM Bulletin No. 93-07 provides further information on this process.



EXECUTIVE AGENCIES COVERED BY  
THIS BULLETIN

Department of Agriculture  
Department of Commerce  
Department of Defense  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Agency for International Development  
Environmental Protection Agency  
Federal Emergency Management Agency  
General Services Administration  
National Aeronautics and Space Administration  
National Science Foundation  
Nuclear Regulatory Commission  
Office of Personnel Management  
Small Business Administration

PILOT ORGANIZATIONS PREPARING  
ORGANIZATION-WIDE FINANCIAL STATEMENTS  
ON FY 1993 FINANCIAL ACTIVITY

Department of Agriculture  
Department of the Army  
Department of the Air Force  
Department of Health and Human Services-Social Security  
Administration  
Department of Housing and Urban Development  
Department of Labor  
Department of Veterans Affairs  
General Services Administration  
Internal Revenue Service  
US Customs Service



## FORM AND CONTENT OF FINANCIAL STATEMENTS

## FORMAT FOR ANNUAL FINANCIAL STATEMENT

Each annual financial statement shall be comprised of:

- (A) Overview of the reporting entity
- (B) Principal statements and related notes
- (C) Combining statements
- (D) Supplemental financial and management information

A detailed description of each of the four parts of the annual financial statement follows.

## A. OVERVIEW OF THE REPORTING ENTITY

Each annual financial statement shall include a narrative overview of the reporting entity. This overview should provide a clear and concise description of the reporting entity, its mission, activities, accomplishments, and overall financial results and condition. It should also include information on whether and how the mission of the reporting entity is being accomplished and describe what, if anything, needs to be done to improve either program or financial performance. The latter could include an identification of programs and activities that may need significant future funding.

The communication of whether and how the reporting entity is accomplishing its mission shall include the use of explicit measures of program performance. For these measures to be useful, they must:

- o be clearly set forth;
- o present the significant results achieved by the reporting entity during the past year in relation to the mission and objectives of the reporting entity;
- o present the outputs and outcomes of the program, and not just the inputs or process for the program;
- o include both positive and negative results;
- o present trends if possible;
- o explain the significance of the trends;

- o provide other explanatory information that would help readers understand the significance of the measures and the results.

The performance measures presented in the overview should be limited to the most significant financial and program performance measures for the reporting entity. A supplemental financial and management information section of the financial statement should be used to present all the performance measures management elects to include in the financial statements, including any performance measures contained in the overview.

Additional guidance for preparing the overview of the reporting entity is contained in the February 5, 1992, Memorandum from the Deputy Director for Management to Chief Financial Officers titled "Financial Statements and Performance Measures."

The recently enacted "Government Performance and Results Act" (P.L. 103-62) does not apply to FY 1993 activity, and, therefore, need not affect the reporting of program performance indicators in the 1993 financial statements. A determination of how implementation of that Act will affect the financial statements prepared for 1994 and subsequent years will be made during the next few months and addressed in subsequent guidance.

In developing financial, statistical, and other information for presentation in the overview section, agencies should take care to prepare adequate supporting documentation and retain such documentation on file in a manner suitable for review and audit. Further, when the information is not available to complete the narrative discussion and analysis of the financial condition of the reporting entity, management shall discuss the reasons such information is not available and describe its plan for meeting these reporting requirements in the immediately succeeding and future years.

The overview shall contain a section on the limitations of the financial statements which follow. The section shall state that:

- o The financial statements have been prepared to report the financial position and results of operations of the entity, pursuant to the requirements of the Chief Financial Officers Act of 1990.



- o While the statements have been prepared from the books and records of the entity in accordance with the formats prescribed by OMB, the statements are different from the financial reports used to monitor and control budgetary resources which are prepared from the same books and records.
- o The statements should be read with the realization that they are for a component of a sovereign entity, that liabilities not covered by budgetary resources cannot be liquidated without the enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity.

#### B. PRINCIPAL STATEMENTS AND RELATED NOTES

The principal statements shall consist of a:

- o Statement of Financial Position, disclosing the reporting entity's assets, liabilities, and net position;
- o Statement of Operations (and Changes in Net Position), disclosing the results of the reporting entity's operations for the reporting period, including the changes in the entity's net position from the end of the prior reporting period;
- o Statement of Cash Flows, disclosing the reporting entity's gross cash receipts and disbursements with an explanation of the changes in cash or cash equivalents for the reporting period;
- o Statement of Budgetary Resources and Actual Expenses, providing, by program, a comparison of the entity's current fiscal year transactions reported on the entity's SF-133s (Report on Budget Execution) and SF-143s (Report on Execution), and expenses reported on the entity's statement of operations, accompanied by a reconciliation of these expenses to related amounts presented in budget execution reports.

The notes to principal statements, which are an integral part of the principal statements, shall provide additional disclosures necessary to make the principal statements fully informative and not misleading.

Appendix C presents illustrative principal statements and notes and a detailed crosswalk from the chart of accounts in the U.S. Government Standard General Ledger (SGL) to the line items reported on the principal statements.

C. CONSOLIDATING/COMBINING STATEMENTS

Each annual financial statement, where feasible and appropriate, shall have consolidating/combining statements that present by major programs, activities, or funds, the information presented in the principal statements. consolidating/Combining statements are encouraged if such statements will substantially improve the presentation and disclosure of the reporting entity's financial position and results. Each agency shall determine the most appropriate level for this disaggregation for each annual financial statement on the basis of usefulness to program managers, financial managers, and other users of the financial statement for that reporting entity.

D. SUPPLEMENTAL FINANCIAL AND MANAGEMENT INFORMATION

This section of the financial statement should contain, other financial and management information which supports information presented in the overview of the reporting entity, information that was not considered appropriate for inclusion in the notes to the principal statements and information that would otherwise enhance an understanding of the financial condition and operations of the reporting entity.

**FORMATS AND INSTRUCTIONS  
FOR  
PRINCIPAL STATEMENTS AND RELATED NOTES  
TO ACCOMPANY OMB BULLETIN 94-  
"FORM AND CONTENT OF  
AGENCY FINANCIAL STATEMENTS"**

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Department/Agency  
Reporting Entity  
STATEMENT OF FINANCIAL POSITION  
AS OF SEPTEMBER 30,  
(In Dollars/Thousands/Millions)

ASSETS	1993	1992
1. Entity Assets:		
a. Intragovernmental Assets:		
(1). Fund Balance With Treasury (Note 2)	\$   xxx	\$   xxx
(2). Investments (Note 4)	xxx	xxx
(3). Accounts Receivable, Net (Note 5)	xxx	xxx
(4). Interest Receivable	xxx	xxx
(5). Advances and Prepayments	xxx	xxx
(6). Other Intragovernmental (Note 6)	xxx	xxx
b. Governmental Assets:		
(1). Investments (Note 4)	xxx	xxx
(2). Accounts Receivable, Net (Note 5)	xxx	xxx
(3). Credit Program Receivables and Related Foreclosed Property, Net (Note 7)	xxx	xxx
(4). Interest Receivable	xxx	xxx
(5). Advances and Prepayments	xxx	xxx
(6). Other Governmental (Note 6)	xxx	xxx
c. Cash and Other Monetary Assets (Note 3)	xxx	xxx
d. Inventory, Net (Note 8)	xxx	xxx
e. Operating Materials and Supplies, Net (Note 9)	xxx	xxx
f. Stockpile Materials, Net (Note 10)	xxx	xxx
g. Seized Property (Note 11)	xxx	xxx
h. Forfeited Property, Net (Note 12)	xxx	xxx
i. Goods Held Under Price Support and Stabilization Programs, Net (Note 13)	xxx	xxx
j. Property and Equipment, Net (Note 14)	xxx	xxx
k. Other Entity Asset	xxx	xxx
l. Total Entity Assets	<u>x,xxx</u>	<u>x,xxx</u>

The accompanying notes are an integral part of these statements.

2. Non-Entity Assets:

a. Intragovernmental Assets:

(1). Fund Balance With Treasury	\$	xxx	\$	xxx
(Note 2)				
(2). Accounts Receivable, Net (Note 5)		xxx		xxx
(3). Interest Receivable		xxx		xxx
(4). Other (Note 6)		xxx		xxx

b. Governmental Assets:

(1). Accounts Receivable, Net (Note 5)	xxx	xxx
(2). Interest Receivable	xxx	xxx
(3). Other (Note 6)	xxx	xxx

c. Cash and Other Monetary Assets (Note 3)      xxx      xxx

d. Other Non-Entity Assets      xxx      xxx

e. Total Non-Entity Assets      x,xxx      x,xxx

3. Total Assets      \$ x,xxx      \$ x,xxx

The accompanying notes are an integral part of these statements.

# LIABILITIES

	1993	1992
4. Liabilities Covered by Budgetary Resources:		
a. Intragovernmental Liabilities:		
(1). Accounts Payable	\$   xxx	\$   xxx
(2). Interest Payable	xxx	xxx
(3). Debt (Note 15)	xxx	xxx
(4). Other Intragovernmental Liabilities (Note 16)	xxx	xxx
b. Governmental Liabilities:		
(1). Accounts Payable	xxx	xxx
(2). Interest Payable	xxx	xxx
(3). Liabilities for Loan Guarantees (Note 7)	xxx	xxx
(4). Lease Liabilities (Note 17)	xxx	xxx
(5). Pensions and Other Actuarial Liabilities (Note 18)	xxx	xxx
(6). Other Governmental Liabilities (Note 16)	xxx	xxx
c. Total Liabilities Covered by Budgetary Resources:	<u>  x,xxx</u>	<u>  x,xxx</u>
5. Liabilities not Covered by Budgetary Resources:		
a. Intragovernmental Liabilities:		
(1). Accounts Payable	xxx	xxx
(2). Debt (Note 15)	xxx	xxx
(3). Other Intragovernmental Liabilities (Note 16)	xxx	xxx
b. Governmental Liabilities:		
(1). Accounts Payable	xxx	xxx
(2). Debt (Note 15)	xxx	xxx
(3). Lease Liabilities (Note 17)	xxx	xxx
(4). Pensions and Other Actuarial Liabilities (Note 18)	xxx	xxx
(5). Other Governmental Liabilities (Note 16)	xxx	xxx
c. Total Liabilities not Covered by Budgetary Resources	<u>  x,xxx</u>	<u>  x,xxx</u>
6. Total Liabilities	<u>  \$ x,xxx</u>	<u>  \$ x,xxx</u>
NET POSITION (Note 19)		
7. Balances:		
a. Unexpended Appropriations	\$   xxx	\$   xxx
b. Invested Capital	xxx	xxx
c. Cumulative Results of Operations	xxx	xxx
d. Other	xxx	xxx
e. Future Funding Requirements	<u>(  x,xxx)</u>	<u>(  x,xxx)</u>
f. Total Net Position	<u>     xxx</u>	<u>     xxx</u>
8. Total Liabilities and Net Position	<u>  \$ x,xxx</u>	<u>  \$ x,xxx</u>

The accompanying notes are an integral part of these statements.

Department/Agency  
Reporting Entity  
STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION  
FOR THE PERIOD ENDED SEPTEMBER 30,  
(In Dollars/Thousands/Millions)

	1993	1992
<b>REVENUES AND FINANCING SOURCES</b>		
1. Appropriated Capital Used	\$ xxx	\$ xxx
2. Revenues from Sales of Goods and Services		
a. To the Public	xxx	xxx
b. Intragovernmental	xxx	xxx
3. Interest and Penalties, Non-Federal	xxx	xxx
4. Interest, Federal	xxx	xxx
5. Taxes (Note 20)	xxx	xxx
6. Other Revenues and Financing Sources (Note 21)	xxx	xxx
7. Less: Taxes and Receipts Transferred to the Treasury or Other Agencies	(xxx)	(xxx)
8. Total Revenues and Financing Sources	<u>x,xxx</u>	<u>x,xxx</u>
<b>EXPENSES</b>		
9. Program or Operating Expenses (Note 22)	xxx	xxx
10. Cost of Goods Sold		
a. To the Public	xxx	xxx
b. Intragovernmental	xxx	xxx
11. Depreciation and Amortization	xxx	xxx
12. Bad Debts and Writeoffs	xxx	xxx
13. Interest		
a. Federal Financing Bank/Treasury Borrowing	xxx	xxx
b. Federal Securities	xxx	xxx
c. Other	xxx	xxx
14. Other Expenses (Note 23)	xxx	xxx
15. Total Expenses	<u>x,xxx</u>	<u>x,xxx</u>
16. Excess (Shortage) of Revenues and Financing Sources Over Total Expenses Before Extraordinary Items	xxx	xxx
17. Plus (Minus) Extraordinary Items (Note 24)	xxx	xxx
18. Excess (Shortage) of Revenues and Financing Sources Over Total Expenses	<u>\$ xxx</u>	<u>\$ xxx</u>
19. Net Position, Beginning Balance, as Previously Stated	xxx	xxx
20. Adjustments (Note 24)	xxx	xxx
21. Net Position, Beginning Balance, as Restated	xxx	xxx
22. Excess (Shortage) of Revenues and Financing Sources Over Total Expenses	xxx	xxx
23. Plus (Minus) Non Operating Changes (Note 25)	xxx	xxx
24. Net Position, Ending Balance	<u>\$ xxx</u>	<u>\$ xxx</u>

The accompanying notes are an integral part of these statements.



## (DIRECT METHOD)

Department/Agency  
Reporting Entity  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED SEPTEMBER 30,  
(In Dollars/Thousands/Millions)

	1993	1992
CASH PROVIDED (USED) BY OPERATING ACTIVITIES		

Cash Provided by:

1. Tax Collections	\$ xxx	\$ xxx
2. Sales of Goods and Services	xxx	xxx
3. Interest and Penalties	xxx	xxx
4. Benefit Programs	xxx	xxx
5. Insurance and Guarantee Programs	xxx	xxx
6. Other Operating Cash Provided	xxx	xxx
7. Total Cash Provided	<u>x,xxx</u>	<u>x,xxx</u>

Cash Used for:

8. Interest	xxx	xxx
9. Personal Services and Benefits	xxx	xxx
10. Travel and Transportation	xxx	xxx
11. Rent, Communications and Utilities	xxx	xxx
12. Printing and Reproduction	xxx	xxx
13. Other Contractual Services	xxx	xxx
14. Supplies and Materials	xxx	xxx
15. Insurance Claims and Indemnities	xxx	xxx
16. Grants, Subsidies and Contributions	xxx	xxx
17. Other Operating Cash Used	xxx	xxx
18. Total Cash Used	<u>(x,xxx)</u>	<u>(x,xxx)</u>

19. Net Cash Provided (Used) by Operating Activities	\$ xxx	\$ xxx
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## CASH PROVIDED (USED) BY INVESTING ACTIVITIES

20. Sale of Property, Plant and Equipment	\$ xxx	\$ xxx
21. Purchase of Property, Plant and Equipment	(xxx)	(xxx)
22. Sale of Securities	xxx	xxx
23. Purchase of Securities	(xxx)	(xxx)
24. Collection of Loans Receivable	xxx	xxx
25. Creation of Loans Receivable	(xxx)	(xxx)
26. Other Investing Cash Provided (Used)	<u>xxx</u>	<u>xxx</u>

27. Net Cash Provided (Used) by Investing Activities	\$ xxx	\$ xxx
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The accompanying notes are an integral part of these statements.

	1993	1992
CASH PROVIDED (USED) BY FINANCING ACTIVITIES		
28. Appropriations (Current Warrants)	\$ xxx	\$ xxx
29. Add:		
a. Restorations	xxx	xxx
b. Transfers of Cash From Others	xxx	xxx
30. Deduct:		
a. Withdrawals	(xxx)	(xxx)
b. Transfers of Cash To Others	<u>(xxx)</u>	<u>(xxx)</u>
31. Net Appropriations	<u>xxx</u>	<u>xxx</u>
32. Borrowing from the Public	xxx	xxx
33. Repayments on Loans to the Public	(xxx)	(xxx)
34. Borrowing from the Treasury and the Federal Financing Bank	xxx	xxx
35. Repayments on Loans from the Treasury and the Federal Financing Bank	(xxx)	(xxx)
36. Other Borrowings and Repayments	<u>xxx</u>	<u>xxx</u>
37. Net Cash Provided (Used) by Financing Activities	<u>xxx</u>	<u>xxx</u>
38. Net Cash Provided (Used) by Operating, Investing and Financing Activities	xxx	xxx
39. Fund Balances with Treasury, Cash, and Foreign Currency, Beginning	<u>xxx</u>	<u>xxx</u>
40. Fund Balances with Treasury, Cash, and Foreign Currency, Ending	<u>\$ xxx</u>	<u>\$ xxx</u>

Reconciliation of Excess (Shortage) of Revenues and Financing Sources Over Total Expenses:

	1993	1992
41. Excess (Shortage) of Revenue and Financing Sources Over Total Expenses	\$X,XXX	\$X,XXX

Adjustments to Reconcile Excess (Shortage) of Revenues and Financing Sources Over Total Expenses to Net Cash Provided by Operating Activities:

42. Appropriated Capital Used	(xxx)	(xxx)
43. Decrease (Increase) in Accounts Receivable	xxx	xxx
44. Decrease (Increase) in Loans Receivable	xxx	xxx
45. Decrease (Increase) in Other Assets	xxx	xxx
46. Increase (Decrease) in Accounts Payable	xxx	xxx
47. Increase (Decrease) in Other Liabilities	xxx	xxx
48. Depreciation and Amortization	xxx	xxx
49. Other Unfunded Expenses	xxx	xxx
50. Other Adjustments	xxx	xxx
51. Total Adjustments	<u>X,XXX</u>	<u>X,XXX</u>
52. Net Cash Provided (Used) by Operating Activities	<u>\$X,XXX</u>	<u>\$X,XXX</u>

Supplemental Schedule of Financing and Investing Activity:

	1993	1992
53. Property and Equipment Acquired Under Capital Lease Obligations	\$X,xxx	\$X,xxx
54. Property Acquired Under Long-term Financing Arrangements	\$X,xxx	\$X,xxx
55. Other Exchanges of Noncash Assets or Liabilities	\$X,xxx	\$X,xxx

The accompanying notes are an integral part of these statements.

## (INDIRECT METHOD)

Department/Agency

Reporting Entity

## STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED SEPTEMBER 30,

(In Dollars/Thousands/Millions)

	1993	1992
CASH FLOWS FROM OPERATING ACTIVITIES:		
1. Excess (Shortage) of Revenues and Financing Sources Over Total Expenses	\$ <u>xxx</u>	\$ <u>xxx</u>
Adjustments affecting Cash Flow:		
2. Appropriated Capital Used	(xxx)	(xxx)
3. Decrease (Increase) in Accounts Receivable	xxx	xxx
4. Decrease (Increase) in Other Assets	xxx	xxx
5. Increase (Decrease) in Accounts Payable	xxx	xxx
6. Increase (Decrease) in Other Liabilities	xxx	xxx
7. Depreciation and Amortization	xxx	xxx
8. Other Unfunded Expenses	xxx	xxx
9. Other Adjustments	<u>xxx</u>	<u>xxx</u>
10. Total Adjustments	<u>xxx</u>	<u>xxx</u>
11. Net Cash Provided (Used) by Operating Activities	<u>xxx</u>	<u>xxx</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
12. Sale of Property, Plant and Equipment	\$ xxx	\$ xxx
13. Purchase of Property, Plant and Equipment	(xxx)	(xxx)
14. Sale of Securities	xxx	xxx
15. Purchase of Securities	(xxx)	(xxx)
16. Collection of Loans Receivable	xxx	xxx
17. Creation of Loans Receivable	(xxx)	(xxx)
18. Other Investing Cash Provided (Used)	<u>xxx</u>	<u>xxx</u>
19. Net Cash Provided (Used) by Investing Activities	\$ <u>xxx</u>	\$ <u>xxx</u>

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The accompanying notes are an integral part of these statements.

	1993	1992
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
20. Appropriations (Current Warrants)	\$ xxx	\$ xxx
21. Add:		
a. Restorations	xxx	xxx
a. Transfers of Cash From Others	xxx	xxx
22. Deduct:		
a. Withdrawals	(xxx)	(xxx)
b. Transfers of Cash To Others	<u>(xxx)</u>	<u>(xxx)</u>
23. Net Appropriations	<u>xxx</u>	<u>xxx</u>
24. Borrowing from the Public	xxx	xxx
25. Repayments on Loans to the Public	(xxx)	(xxx)
26. Borrowing from the Treasury and the Federal Financing Bank	xxx	xxx
27. Repayments on Loans from the Treasury and the Federal Financing Bank	(xxx)	(xxx)
28. Other Borrowings and Repayments	<u>xxx</u>	<u>xxx</u>
29. Net Cash Provided (Used) by Financing Activities	<u>xxx</u>	<u>xxx</u>
30. Net Cash Provided (Used) by Operating, Investing and Financing Activities	xxx	xxx
31. Fund Balances with Treasury, Cash, and Foreign Currency, Beginning	<u>xxx</u>	<u>xxx</u>
32. Fund Balances with Treasury, Cash, and Foreign Currency, Ending	<u>\$ xxx</u>	<u>\$ xxx</u>

**Supplemental Disclosure of Cash Flow Information:**

	1993	1992
33. Total Interest Paid	\$x,xxx	\$x,xxx

**Supplemental Schedule of Financing and Investing Activity:**

	1993	1992
34. Property and Equipment Acquired Under Capital Lease Obligations	\$x,xxx	\$x,xxx
35. Property Acquired Under Long-term Financing Arrangements	\$x,xxx	\$x,xxx
36. Other Exchanges of Noncash Assets or Liabilities	\$x,xxx	\$x,xxx

The accompanying notes are an integral part of these statements.

Department/Agency  
Reporting Entity  
STATEMENT OF BUDGETARY RESOURCES AND ACTUAL EXPENSES  
FOR THE PERIOD ENDED SEPTEMBER 30, 1993  
(In Dollars/Thousands/Millions)

Program Name(s)	<u>BUDGET</u>			<u>ACTUAL</u>
	Resources	<u>Obligations</u>		Expenses
		Direct	Reimbursed	
"A"	\$ xx,xxx	\$ xx,xxx	\$ x,xxx	\$ xx,xxx
"B"	x,xxx	x,xxx	xx	x,xxx
"C"	xxx	xxx	-0-	xxx
"D"	<u>x,xxx</u>	<u>x,xxx</u>	<u>xxx</u>	<u>x,xxx</u>
Totals	<u>\$ xx,xxx</u>	<u>\$ xx,xxx</u>	<u>\$ x,xxx</u>	<u>\$ xx,xxx</u>

Budget Reconciliation:

A. Total Expenses	\$ xx,xxx
B. Add:	
(1) Capital Acquisitions	xxx
(2) Loans Disbursed	xxx
(3) Other Expended Budget Authority	xxx
C. Less: Expense not covered by Available Budgetary Resources	
(1) Depreciation and Amortization	xxx
(2) Annual Leave	xxx
(3) Other Expenses	<u>xxx</u>
D. Accrued Expenditures	xx,xxx
E. Less Reimbursements	<u>x,xxx</u>
F. Accrued Expenditures, Direct	<u>\$ xx,xxx</u>

The accompanying notes are an integral part of these statements.

GENERAL INSTRUCTIONS FOR THE PREPARATION OF  
THE PRINCIPAL STATEMENTS AND FOOTNOTES

1. The principal statements and instructions summarize the reporting and disclosure requirements contained in the Statements of Federal Financial Accounting Standards (SFFAS) recommended by FASAB. These SFFAS cover:
  - o Accounting for Selected Assets and Liabilities,
  - o Accounting for Direct Loans and Loan Guarantees, and
  - o Accounting for Inventory and Related Property.

Preparers of financial statements seeking detailed guidance on matters involving the recognition, measurement, reporting or disclosure requirements for the transactions and balances covered by these SFFAS should refer to the specific standards.

2. Where the instructions below do not provide explicit financial reporting guidance, agencies should follow the hierarchy of accounting principles described in Section VI of this Bulletin.
3. Round dollar amounts to the nearest whole dollar, thousand, or million based upon informative value to the reporting entity. Maintain the chosen rounding level throughout the principal statements and footnotes. Ensure that individual line items add up to the totals by adjusting the line items for differences created by the rounding process rather than adjusting column totals.
4. Combine lines, using discretion, where balances are related in nature and are not material enough to warrant separate disclosure.
5. Exclude statement line items and footnotes that are not informative for the reporting entity. For example, for a line item for which the referenced account balance is immaterial, combine the amount into another appropriate line and retitle the line as appropriate.
6. Do not designate as "other" any discrete balances of a material amount. Material balances should be separately reported and designated by name.
7. The line item numbers presented in the financial statements and within the footnotes are included as part of this Bulletin and need not appear on prepared statements. Sequentially number the footnotes without regard to the numbers in this document.

INSTRUCTIONS FOR THE PREPARATION OF  
THE STATEMENT OF FINANCIAL POSITION

**ASSETS**

1. **Entity Assets.** These are assets which the reporting entity has authority to use in its operations. The authority to use funds in an entity's operations means that entity management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity obligations e.g., repay loans from Treasury.
  - a. **Intragovernmental Assets.** These assets arise from transactions among federal entities. Intragovernmental entity assets are claims of a federal entity against other federal entities which, when collected, can be used in the reporting entity's operations.
  - (1) **Fund Balances with Treasury.** This item represents the aggregate amount of the entity's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. Foreign currency account balances should be translated into U.S. dollars at exchange rates determined by the Treasury and effective at the financial reporting date. A federal entity's fund balance with Treasury also includes balances for direct loan and loan guarantee activities held in the credit reform program, financing and liquidating accounts.

To the extent that the reporting entity maintains balances in deposit, suspense, and clearing accounts that are not available to finance the entity's activities, those balances should be reported on line 2a(1) as non-entity assets.

Disclosure should be made in footnote 2 to distinguish two categories of funds within the entity's fund balance with Treasury: the obligated balance not yet disbursed and the unobligated balance. Certain unobligated balances may be restricted to future use and are not apportioned for current use. Disclosure should be provided on such restrictions.

Federal entities should explain any material discrepancies between fund balance with Treasury in their general ledger accounts and the balance in the Treasury's accounts and explain the causes of the discrepancies in Note 2.



- (2) Investments. This item represents the total of investments in Federal securities net of unamortized premiums, discounts, and allowances for losses. These consist of securities issued by Federal agencies and include non-marketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other federal entities. The components of intragovernmental Investments including the market value of market-based and marketable Treasury securities shall be disclosed in Note 4.
- (3) Accounts Receivable, Net. Accounts receivable are amounts that a federal entity claims for payment from other entities. An allowance for estimated uncollectible amounts should be provided to reduce the gross amount of receivables to its net realizable value.

Receivables a federal entity is authorized by law to include in its obligational authority or to offset its expenditures and liabilities upon collection are Entity receivables and should be reported separately from Non-entity receivables.

Receivables from federal entities are intragovernmental receivables and should be reported separately from receivables from nonfederal entities. Additional information regarding accounts receivable shall be disclosed in Note 5.

- (4) Interest Receivable. Interest receivable should be recognized for the amount of interest income earned but not received for an accounting period. The amount of interest receivable which the reporting entity has authority to use in its operations is an entity asset and should be reported separately from interest receivable which the reporting entity cannot use in its operations.

Interest receivable from federal entities should be accounted for and reported separately from interest receivable from nonfederal entities.

Interest receivable related to pre and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property. See Note 7 Sections B, C, D and E.

- (5) Advances and Prepayments. Advances are cash outlays made by a federal entity to its employees, contractors, grantees or others to cover a part or all of the recipients' anticipated expenses or as advance payments for the costs of goods and services the entity receives. Prepayments are payments made by a federal entity to cover certain periodic expenses before those expenses are incurred.

Advances and prepayments made to federal entities are intragovernmental items and should be accounted for and reported separately from those made to nonfederal entities.

- (6) Other Intragovernmental. Include on this line, Entity intragovernmental assets not included on above lines. The components shall be disclosed in Note 6.

- b. Governmental assets. These assets arise from transactions of the federal government or an entity of the federal government with nonfederal entities. Governmental entity assets are claims of the federal government or an entity within the federal government against nonfederal entities. The term "nonfederal entities" encompasses domestic and foreign persons and organizations outside the U. S. government. These assets, when collected, can be used in the reporting entity's operations.

- (1) Investments. This item represents securities issued by state and local governments, private corporations, and government sponsored enterprises, net of premiums, discounts and allowances for losses. Securities are normally reported at acquisition cost or amortized acquisition cost. However, market value should be used when there is: (1) an intent to sell the securities prior to maturity, and (2) a reduction in the value of the securities that is more than temporary. Do not include securities issued by the Federal Government; these are to be included under intragovernmental items above. The components of governmental investments shall be disclosed in Note 4.
- (2) Accounts Receivable, Net. This item represents amounts due from nonfederal entities, net of an allowance for estimated uncollectible amounts. Additional information regarding accounts receivable shall be disclosed in Note 5.

- (3) Credit Program Receivables and Related Foreclosed Property, Net. This item represents the net value of assets related to pre and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable. Note 7 Sections B, C, D and E provide information relating to the components of this item.

The credit program receivable is considered an entity asset if the entity has the authority to determine the use of the funds collected or if the entity is legally obligated to use the funds to meet entity obligations i. e., loans payable to Treasury.

- (4) Interest Receivable. This item represents Interest receivable from nonfederal entities which the reporting entity has authority to use in its operations.

No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected.

However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed.

Interest receivable related to pre and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property. See Note 7 Sections B, C, D and E.

- (5) Advances and Prepayments. This item represents Advances and Prepayments made to nonfederal entities.
- (6) Other Governmental. Include on this line, Entity governmental assets not included on above lines. The components of Entity governmental assets shall be disclosed in Note 6.

- c. Cash and Other Monetary Assets. The total of all cash resources and all other monetary assets. Cash consists of: (i) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (ii) amounts on demand deposit with banks or other financial institutions; (iii) cash held in imprest funds; and

(iv) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. Other monetary assets include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. This category is principally for use by the Treasury. The amount of cash and other monetary assets that the reporting entity holds and is authorized to spend is entity cash. The cash or other monetary assets that a federal entity collects and holds on behalf of the U.S. government or other entities is Non-entity cash and other monetary assets. The components of cash and other monetary assets shall be disclosed in Note 3.

- d. **Inventory, Net.** Inventory is tangible personal property that is (i) held for sale, including raw materials and work in process, (ii) in the process of production for sale, or (iii) to be consumed in the production of goods for sale or in the provision of services for a fee. Additional information regarding inventory shall be disclosed in Note 8.
- e. **Operating Materials and Supplies, Net.** Operating materials and supplies consist of tangible personal property to be consumed in normal operations. Additional information regarding operating materials and supplies shall be disclosed in Note 9.
- f. **Stockpile Materials, Net.** Stockpile materials are strategic and critical materials held due to statutory requirements for use in national defense, conservation or national emergencies. They are not held with the intent of selling in the ordinary course of business. Additional information regarding stockpile materials shall be disclosed in Note 10.
- g. **Seized Property.** Seized property includes monetary instruments, real property and tangible personal property of others seized by authorized law enforcement agencies as a consequence of various laws and in the actual or constructive possession of a custodial agency.

Only seized monetary instruments shall be recognized as seized assets when seized. (And a liability shall be reported in an amount equal to the seized asset value.) Seized property other than monetary instruments and additional information regarding seized property shall be disclosed in Note 11. If the seized monetary assets will not be available to the entity to support its operations the amounts should be classified as a non-entity asset.

h. **Forfeited Property, Net.** Forfeited property consists of (i) monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; (ii) property acquired by the government to satisfy a tax liability; and (iii) unclaimed and abandoned merchandise. Additional information regarding forfeited property shall be disclosed in Note 12. If the forfeited assets will not be available to the entity to support its operations the amounts should be classified as a non-entity asset.

i. **Goods Held Under Price Support and Stabilization Programs, Net.** These goods are referred to as commodities. Commodities are items of commerce or trade having an exchange value. They are acquired, held, sold, or otherwise disposed of to satisfy or help satisfy economic goals. Additional information regarding commodities shall be disclosed in Note 14.

j. **Property, Plant and Equipment, Net.** The amount of real and personal property, i.e. land, structures and facilities, construction in progress, purchased and self-developed software, equipment and related improvements that has been capitalized, net of accumulated depreciation, if any. Also includes assets acquired by capital leases and leasehold improvements; and property owned by the reporting entity in the hands of the reporting entity or contractors.

The components of property, plant and equipment, as well as information regarding depreciation practices, if any, shall be disclosed in Note 14. (Assets of material value that are recorded at a zero or nominal book value, e.g., public domain land or military weaponry, shall be disclosed to the extent practicable, in the footnotes.)

k. **Other Entity Assets.** Include on this line, Other Entity assets that are not classified as intragovernmental or governmental and are not included on the lines above. If the components of other entity assets are material disclose them in a footnote.

l. **Total Entity Assets.** The sum of lines 1a through 1k.

2. **Non-Entity Assets.** These are assets that are held by an entity but are not available to the entity.

a. **Intragovernmental Assets.** Intragovernmental non-entity assets are claims of a federal entity against other federal entities. These are amounts which, when collected cannot be spent by the reporting entity.

(1) Fund Balances with Treasury. To the extent that the reporting entity maintains balances in deposit, suspense, and clearing accounts, that are not available to finance the entity's activities, those balances should be reported on line 2a(1) as non-entity assets.

(2) Accounts Receivable, Net. This item represents amounts due from other federal entities, net of an allowance for estimated uncollectible amounts.

Additional information regarding accounts receivable shall be disclosed in Note 5.

(3) Interest Receivable. This item represents Interest receivable from other federal entities which, when collected, cannot be used in the reporting entity's operations.

(4) Other. Include on this line, non-entity intragovernmental assets not included on above lines. The components shall be disclosed in Note 6.

b. Governmental assets. Governmental non-entity assets are claims of the federal government or an entity within the federal government against nonfederal entities. The term "nonfederal entities" encompasses domestic and foreign persons and organizations outside the U. S. government. These are amounts which, when collected, cannot be spent by the reporting entity.

(1) Accounts Receivable, Net. This item represents amounts due from non federal entities, net of an allowance for estimated uncollectible amounts. Additional information regarding accounts receivable shall be disclosed in Note 5.

(2) Interest Receivable. This item represents Interest receivable from nonfederal entities which, when collected, cannot be used by the reporting entity in its operations.

No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected.

However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed.

Interest receivable related to pre and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property. See Note 7 Sections B, C, D and E.

- (3) Other. Include on this line, non-entity governmental assets not included on above lines. The components of non-entity governmental assets shall be disclosed in Note 6.

c. Cash and Other Monetary Assets. The total of all cash resources and all other monetary assets. Cash consists of: (i) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (ii) amounts on demand deposit with banks or other financial institutions; and (iii) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. Other monetary assets include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. This category is principally for use by the Treasury. The amount of cash and other monetary assets that the reporting entity holds and is authorized to spend is entity cash. The cash or Other Monetary Assets that a federal entity collects and holds on behalf of the U.S. government or other entities is Non-entity cash and Other Monetary Assets. The components of cash and Other Monetary Assets shall be disclosed in Note 3.

d. Other Non-Entity Assets. Include on this line, Other Non-Entity assets that are not classified as intragovernmental or governmental and are not included on the lines above. If the components of other non-entity assets are material disclose them in a footnote.

e. Total Non-Entity Assets. Sum of lines 2a through 2d.

3. Total Assets. Sum of lines 11 and 2e.



## LIABILITIES

Liabilities are to be recognized when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to appropriations cancelled under "M" account legislation. Budgetary resources include: (1) new budget authority; (2) offsetting collections credited to an appropriation or fund account; (3) recoveries of unexpired budget authority through downward adjustments of prior year obligations; and (4) unobligated balances of such resources at the beginning of the year or transferred in during the year.

4. Liabilities Covered by Budgetary Resources. Liabilities incurred which will be covered by available budgetary resources. Available budgetary resources encompass not only new budget authority, but also other resources available to cover liabilities for specified purposes in a given year.
  - a. Intragovernmental Liabilities. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.
    - (1) Accounts Payable. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities.
    - (2) Interest Payable. This item represents the amount of interest expense incurred but unpaid on debts to other federal entities.
    - (3) Debt. This item represents the amounts of borrowings from the Treasury, the Federal Financing Bank, or other Federal agencies. The components of debt shall be disclosed in Note 15, Part A.
    - (4) Other Intragovernmental Liabilities. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due the federal entities for other liabilities covered by budgetary authority that are not included on other lines above. This includes: advances and prepayments received from other federal entities for goods to be delivered or services to be performed and deposit fund amounts held in escrow. Note 17 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental



liabilities if the amounts are material.

- b. Governmental Liabilities. These liabilities arise from transactions of an entity of the federal government with nonfederal entities. Governmental liabilities are claims against the entity by nonfederal entities.
- (1) Accounts Payable. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities.
  - (2) Interest Payable. This item represents the amount of interest expense incurred but unpaid on debt owed to non-federal entities.
  - (3) Liabilities For Loan Guarantees. For post 1991 loan guarantees, the present value of the estimated cash flows to be paid as a result of loan guarantees. For pre-1992 Loan Guarantees, report the amount of known and estimated losses. Refer to the instructions to Note 7, Section F.
  - (4) Lease Liabilities. This item represents the portion of the liability for capital leases which is covered by budgetary authority. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991 were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see Appendix B of OMB circular A-11). The components of and other information about the capital lease liability shall be disclosed in Note 17.
  - (5) Pensions and Other Actuarial Liabilities. For agency-administered pension, health insurance and similar plans requiring actuarial determinations, the portion of the liabilities covered by budgetary resources, i.e., the amount for which assets are available to pay plan benefits. Refer to line 5b(4) instructions regarding applicable programs and disclosure.

- (6) Other Governmental Liabilities. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due the public for other liabilities covered by budgetary authority that are not included on other lines above. This includes: accrued entitlement benefits, advances and prepayments received from other nonfederal entities for goods to be delivered or services to be performed, deposit fund amounts held in escrow, estimated losses for commitments and contingencies if (1) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (2) the amount can be reasonably estimated as a specific amount or range of amounts.

Examples of commitments and contingencies for which the estimated losses if funded would be reported on this line are:

- o Insurance -- Insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events.
- o Indemnity Agreements -- Reimbursements due to licensees or contractors for losses incurred in support of Government activities.
- o Adjudicated Claims -- Claims against the Government that are in the process of judicial proceedings.
- o Commitments to International Institutions -- payments due to international financial institutions.

Note 16 should be used to separately report the current portion of other governmental liabilities. Further disclosure may be appropriate for separate categories within other governmental liabilities and other current governmental liabilities if the amounts are material.

- c. **Total Liabilities Covered by Budgetary Resources.** Sum of line items 4a and 4b.

5. Liabilities not Covered by Budgetary Resources. Liabilities incurred which are not covered by available budgetary resources. These include liabilities resulting from the receipt of goods or services in the current or prior periods, or the occurrence of eligible events in the current or prior periods, for which revenues or other sources of funds necessary to pay the liabilities have not been made available through Congressional appropriations or current earnings of the reporting entity. Notwithstanding an expectation that the appropriations will be made, whether they in fact will be made is completely at the discretion of the Congress.
- a. Intragovernmental Liabilities. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.
- (1) Accounts Payable. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. These amounts are not covered by available appropriations.
- (2). Debt. This line is used to report debt issued to other federal agencies under general or special financing authority. The components of debt shall be disclosed in Note 15.
- (3). Other Intragovernmental Liabilities. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due federal agencies for other liabilities not covered by budgetary authority that are not included on other lines above. This includes: advances and prepayments received from other federal entities for goods to be delivered or services to be performed and deposit fund amounts held in escrow. Note 13 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material.
- b. Governmental Liabilities. These liabilities arise from transactions of an entity of the federal government with nonfederal entities. Governmental liabilities are claims against the entity by nonfederal entities.

- (1) Accounts Payable. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities. These amounts due are not covered by available budgetary resources.
- (2). Debt. This line is used to report debt issued to the public under general or special financing authority (e.g., Treasury bills, notes, bonds and FHA debentures). The components of debt shall be disclosed in Note 15.
- (3). Lease Liabilities. The portion of the liability for capital leases for which budgetary resources may be provided over the future years of the lease. This principally applies to capital leases entered into before FY 1992, and lease purchases prior to FY 1991. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991 were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see appendix B of OMB circular A-11). The components of and other information about the capital lease liability shall be disclosed in Note 17.
- (4). Pensions and Other Actuarial Liabilities. This line is used to report agency-administered pension, health insurance and similar plans requiring actuarial determinations, the estimated present value of projected plan benefits (less net assets, if any) based on (1) service to date, (2) occurrences to date, and/or (3) amounts earned or accrued to date. Applicable programs would include but not be limited to: Veterans Benefits and Compensation, Black Lung, Federal Employees Compensation Act, and Longshore & Harbor Workers Program. Amounts related to social security (The Old-Age, Survivors, and Disability Insurance program) and Medicare shall be disclosed in accordance with the accounting policies of the Social Security Administration and Health Care Financing Administration.

The major assumptions used to derive the present value calculations for the actuarial liabilities not covered by budgetary resources (including the related net assets, if any) shall be disclosed in Note 19.

- (5) Other Governmental Liabilities. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due the public for other liabilities not covered by budgetary authority that are not included on other lines above. However, if the balances for specific liabilities not included on other lines above are material, they should be separately reported and designated by name.

Examples of liabilities that could be reported on this line include: the amount of employee accrued annual leave, i.e. earned but not used, that would be funded and paid from future years' appropriations, advances and prepayments received from other nonfederal entities for goods to be delivered or services to be performed, deposit fund amounts held in escrow, estimated losses for commitments and contingencies if (1) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (2) the amount can be reasonably estimated as a specific amount or range of amounts.

Examples of commitments and contingencies for which the estimated losses would be reported on this line are:

- o Insurance -- Insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events.
- o Indemnity Agreements -- Reimbursements due to licensees or contractors for losses incurred in support of Government activities.
- o Adjudicated Claims -- Claims against the Government that are in the process of judicial proceedings.
- o Commitments to International Institutions -- payments due to international financial institutions.

Note 16 should be used to separately report the current portion of other governmental liabilities. Further disclosure may be appropriate for separate categories within other governmental liabilities and other current governmental liabilities if the amounts are material.

- c. Total Liabilities not Covered by Budgetary Resources. Sum of line items 5a and 5b. This amount should agree with the amount reported for Future Funding Requirements, line 7e.

6. Total Liabilities. Sum of lines 4c and 5c above.

NET POSITION

7. Balances: The components of net position are classified as follows:

- a. Unexpended Appropriations. This amount includes the portion of the entity's appropriations represented by undelivered orders and unobligated balances. Unobligated balances may include both available and unavailable amounts.
- b. Invested Capital. The net investment of the Government in the reporting entity. Includes the acquisition cost of capitalized fixed assets financed by appropriations; pre-credit reform loans financed by appropriations; the additional investment in a revolving fund to commence operations or begin a new activity; less the reduction in investment due to depreciation, amortization, bad debts related to the pre-credit reform loans, sales or exchanges, donations, other disposals; the return of initial investment to an investor; or the transfer to another entity or revolving fund.
- c. Cumulative Results of Operations. The net difference between (1) expenses and losses and (2) financing sources, including appropriated capital used, revenues and gains, since the inception of the activity.
- d. Other. This line represents other components of net position not specifically identified above. This category should include the fair market value of donated assets accepted from state, local or foreign governments, individuals, or others not related to the federal government that meet an agency's capitalization criteria, plus any costs incurred to place the donated items in use, including assets acquired by discovery, adverse possession, and means other than purchase or transfer; less the reduction resulting from assets sold, transferred out, donated, used or consumed in operation, or otherwise disposed of. Also include in this category, the net of assets (and liabilities) transferred to or from other federal entities without reimbursement.

- e. Future Funding Requirements. This line reflects liabilities reported in the Statement of Financial Position which are not covered by available budgetary resources. The total of this line should agree with the total Liabilities not Covered by Budgetary Resources, line 5c.
- f. Total Net Position. Sum of lines 7a through 7e.
- An analysis of the components of net position by fund account balance (i.e., revolving funds, trust funds, and appropriated funds) shall be disclosed in Note 19.
8. **TOTAL LIABILITIES AND NET POSITION.** Sum of lines 6 and 7f above.

INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT  
OF OPERATIONS AND CHANGES IN NET POSITION

REVENUES AND FINANCING SOURCES.

1. **Appropriated Capital Used.** The amount of appropriations used to finance expenses. This includes appropriations for (1) unfunded expenses from prior periods that are funded with current period appropriations, (2) depreciation of capitalized (fixed) assets and consumption of inventory related to prior year purchases of fixed assets or inventory, if recorded, (3) accrued and actual losses on inventory write-downs, and (4) bad debt expense related to long term loans receivable and related interest on pre-1992 loans.
- 2a. **Revenues from Sales of Goods and Services to the Public.** Revenues earned from the sale of goods or other tangible property to the public or the performance of services for or on behalf of a non-Federal entity.
- 2b. **Revenues from Sales of Goods and Services, Intragovernmental.** Revenues earned from the sale of goods or other tangible property to Federal entities, or the performance of services for or on behalf of other Federal entities.
3. **Interest and Penalties, Non-Federal.** Interest earned from all Non-Federal sources, including revenues from contractors' late payment penalties imposed on debtors in accordance with the Debt Collection Act.
4. **Interest, Federal.** Interest earned from Federal sources such as interest earned from Federal securities held by the reporting entity and interest on uninvested funds in guaranteed loan and direct loan financing accounts.
5. **Taxes.** Taxes and other collections from the public that result from the exercise of the Federal Government's sovereign powers to tax. Include individual and corporate taxes (Internal Revenue Service collections), social security/Medicare contributions (reported by Social Security Administration), excise, estate and gift taxes, customs duties, and any other miscellaneous taxes. The components of taxes shall be disclosed in Note 16.
6. **Other Revenues and Financing Sources.** Revenues and financing sources not reported on lines 1 through 5. Include court fines, licenses, fee income, i.e. direct and loan guarantee fees received from borrowers and others, rental income from seized, forfeited or foreclosed properties, cash donations, gains on the sale of forfeited collateral property, and an amount equal to any depreciation recorded against donated assets. The nature of significant other revenues or financing sources shall be disclosed in Note 17.



7. **Taxes and Receipts Transferred to the Treasury or Other Agencies.** Amounts transferred to the Treasury or other agencies that have been reported as financing sources on lines 1 through 6. Include taxes and other receipts which, pursuant to public law, may not be retained for the use of the reporting entity.
8. **Total Revenues and Financing Sources.** Sum of lines 1 through 6, less line 7.

**EXPENSES**

9. **Program or Operating Expenses.** Expenses incurred in conducting the normal activities of the department/agency classified either by program or major object class. Do not include cost of goods sold (reported on lines 10a or 10b below), expenditures for assets that were capitalized (and reported on the statement of financial position), or interest or other expenses reported on other lines. The classification of program or operating expenses in a manner other than that reported in the statement of operations (and changes in net position) shall be disclosed in Note 23.
- 10a. **Cost of Goods Sold, to the Public.** Costs applicable to goods sold to the public, including the carrying value of commodities sold from stock.
- 10b. **Cost of Goods Sold, Intragovernmental.** Costs applicable to goods sold to other Federal entities, including the carrying value of commodities sold from stock.
11. **Depreciation and Amortization.** Depreciation, amortization, depletion and other systematic allocations of the acquisition cost of physical assets, if recorded.
12. **Bad Debts and Writeoffs.** Estimated or actual amount of receivables determined to be uncollectible during the period; write-downs for inventory shortages or obsolescence, and write-offs of fixed assets. These amounts should be reported on separate lines, if material. The financial statement for a loan program should include write-offs of receivables under line 9, program or operating expenses.
- 13a. **Interest - Federal Financing Bank/Treasury Borrowing.** Interest expense for agency borrowings from the Treasury.
- 13b. **Interest - Federal Securities.** Interest expense on the public debt and on agency debt issued under special financing authorities.
- 13c. **Interest - Other.** Other interest expense not included in lines 13a or 13b.

14. **Other Expenses.** The amount of expenses incurred not reported on lines 9 through 13. Includes losses on disposition of assets including collateral property, and, to the extent that they are recorded by the reporting entity, discounts lost. The nature of any significant other expenses shall be disclosed in Note 19.
15. **Total Expenses.** Sum of lines 9 through 14.
16. **Excess (Shortage) of Revenues and Financing Sources Over Total Expenses Before Adjustments.** Line 8 less line 15.
17. **Plus (Minus) Extraordinary Items.** Revenues or expenses that are unusual, unrelated to the entity's ordinary activities, and occur infrequently. Do not include amounts reported on other revenue or expense lines. The nature of each extraordinary item shall be disclosed in Note 20.

Prior Period Adjustments. In those instances where adjustments are material and they represent an accounting change or a correction of an error in previously issued statements, the adjustments should, in single period statements, be reflected as adjustments of the opening balance of net position. When comparative statements are presented, the disclosure should include the effects for each of the periods included in the statements.

For additional guidance on the treatment of accounting changes and corrections of errors refer to Accounting Principles Board Opinion Number 20 "Accounting Changes".

18. **Excess (Shortage) of Revenues and Financing Sources Over Total Expenses.** Line 16 plus (or less) line 17.
19. **Net Position, Beginning Balance, as previously stated.** The net position balance as of the beginning of the current fiscal year being reported before prior period adjustments. This amount should agree with the ending net position balance reported on the entity's statement of financial position for the prior fiscal year.
20. **Adjustments.** Adjustments that represent an accounting change or a correction of an error in previously issued statements.
21. **Net Position, Beginning Balance, as Restated.** The net position balance as of the beginning of the current fiscal year being reported after prior period adjustments.
22. **Excess (Shortage) of Revenues and Financing Sources Over Total Expenses.** Enter balance from line 18.

23. **Plus (Minus) Non Operating Changes.** The net amount of non operating changes during the fiscal year. Non operating changes consist of increases and or decreases in the components of net position that are not reported on the operating statement.
24. **Net Position, Ending Balance.** Line 21 plus (or less) lines 22 and 23. This line should agree to the ending net position balance reported on the statement of financial position (line 7(f)).

INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT  
OF CASH FLOWS - DIRECT METHOD

CASH PROVIDED (USED) BY OPERATING ACTIVITIES. Operating activities generally involve producing and delivering goods and providing services.

Cash Provided by.

1. **Tax Collections.** The amounts of collected taxes, customs duties, etc.
2. **Sale of Goods and Services.** The amounts collected from the sale of goods and services provided to others.
3. **Interest and Penalties.** The amounts collected from assessed interest and penalties.
4. **Benefit Programs.** The amounts collected from benefit programs.
5. **Insurance and Guarantee Premiums.** The amounts collected from assessed insurance and guarantee premiums.
6. **Other Operating Cash Provided.** Other cash collections associated with the entity's operating activities.
7. **Total Cash Provided.** The sum of lines (1) through (6).

Cash Used for.

8. **Interest.** The amounts of cash disbursed for interest.
9. **Personnel Services and Benefits.** The amounts of cash disbursed for salary and personnel benefit payments.
10. **Travel and Transportation.** The amounts of cash disbursed for travel and transportation purposes.
11. **Rent, Communications and Utilities.** The amounts of cash disbursed for rent, communications and utilities.
12. **Printing and Reproduction.** The amounts of cash disbursed for printing and reproduction services.
13. **Other Contractual Services.** The amounts of cash disbursed for contractual services.
14. **Supplies and Materials.** The amounts of cash disbursed for supplies and materials.
15. **Insurance Claims and Indemnities.** The amount of cash disbursed for insurance claims and indemnities.

16. **Grants, Subsidies and Contributions.** The amount of cash disbursed for grants, subsidies and contributions.
17. **Other Operating Cash Used.** All other cash disbursed associated with the operating activities of the entity.
18. **Total Cash Used.** The sum of lines (8) through (17).
19. **Net Cash Provided (Used) by Operating Activities.** Net of line (7) and line (18).

**Cash Provided (Used) by Investing Activities.** Investing activities include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets, i.e., those used in the production of goods or services.

20. **Sale of Property, Plant and Equipment.** The proceeds from the sales of surplus property, plant and equipment.
21. **Purchase of Property, Plant and Equipment.** The amounts disbursed for the purchases of property, plant and equipment.
22. **Sale of Securities.** The proceeds from the sales of debt and equity securities (except debt issuances).
23. **Purchase of Securities.** The amounts disbursed for the purchases of debt and equity securities.
24. **Collection of Loans Receivable.** The cash received from collection of agency loans receivable.
25. **Creation of Loans Receivable.** The proceeds from the creation by the agency of loans receivable.
26. **Other Investing Cash Provided (Used).** The net amounts of other collections or disbursements associated with investing activities of the entity.
27. **Net Cash Provided (Used) by Investing Activities.** Net of lines (20) through (26).

**Cash Provided (Used) by Financing Activities.** Financing activities include obtaining resources in the form of appropriations from the Congress, or by transfers from other reporting entities; borrowing money and repaying amounts borrowed, or otherwise settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.

28. **Appropriations (Current Warrants).** The amount of appropriations received, net of rescissions.
- 29a. **Restorations.** If applicable, cash balances withdrawn by the Treasury in prior years which were restored.

- 29b. **Transfers of Cash from Others.** The amounts of cash transferred from all federal sources, except the Treasury.
- 30a. **Withdrawals.** If applicable, the amounts of unobligated appropriations withdrawn by the Treasury.
- 30b. **Transfers of Cash to Others.** The amounts of cash transferred to federal agencies, except the Treasury .
31. **Net Appropriations.** Net of lines (28), (29) and (30).
32. **Borrowing from the Public.** The amounts received from all Treasury (or entity) debt issuances to the public.
33. **Repayments on Loans from the Public.** The amounts disbursed to liquidate Treasury (or entity) debt held by the public.
34. **Borrowing from the Treasury and the Federal Financing Bank.** The amount of related borrowings.
35. **Repayments on Loans from the Treasury and the Federal Financing Bank.** The amounts disbursed to liquidate loans obtained from the Treasury or Federal Financing Bank.
36. **Other Borrowings and Repayments.** The net amounts of all other cash collections or disbursements associated with the financing activities of the entity.
37. **Net Cash Provided (Used) by Financing Activities.** Net of lines (31) through (36).
38. **Net Cash Provided (Used) by Operating, Investing and Financing Activities.** The amounts reported on lines (19), (27) and (37).
39. **Fund Balances with Treasury, Cash, and Foreign Currency, Beginning.** The sum of account balances at the beginning of the fiscal year. The amounts should agree with the amounts reported for those accounts on the prior year's statement of financial position.
40. **Fund Balances with Treasury, Cash, and Foreign Currency, Ending.** The net of lines (38) and (39). The amounts should agree with the amounts reported for these accounts on the current year's statement of financial position.

**Reconciliation of Excess (shortage) of Revenues and Financing Sources Over Total Expenses:**

41. **Excess (Shortage) of Revenues and Financing Sources Over Total Expenses.** The amount reported on line 18 of the statement of operations (and changes in net position).

Adjustments to Reconcile Excess (Shortage) of Revenues and  
Financing Sources Over Total Expenses to Net Cash Provided by  
Operating Activities:

42. **Appropriated Capital Used.** The amount reported on line 1 of the statement of operations (and changes in net position) should be reported as a negative adjustment to the net cash flow from operations.
43. **Decrease (Increase) in Accounts Receivable.** The change in accounts receivable between the ends of the preceding and current fiscal year. A decrease adds to, an increase reduces the cash balance.
44. **Decrease (Increase) in Loans Receivable.** The change in loans receivable (direct loans only) between the ends of the preceding and current fiscal year. A decrease adds to, an increase reduces the cash balance.
45. **Decrease (Increase) in Other Assets.** The change in other assets categories which affect cash flow, between the ends of the preceding and current fiscal years. A decrease adds to, an increase reduces the cash balance.
46. **Increase (Decrease) in Accounts Payable.** The change in accounts payable between the ends of the preceding and current fiscal years. An increase adds to, a decrease reduces the cash balance.
47. **Increase (Decrease) in Other Liabilities.** The change in other funded liabilities between the ends of the preceding and current fiscal years. An increase adds to, a decrease reduces the cash balance.
48. **Depreciation and Amortization.** The depreciation and amortization for the period, which are not paid in cash, and therefore require a positive adjustment to the net cash flow from operations.
49. **Other Unfunded Expenses.** Bad debts, annual leave, and other unfunded expenses which, not requiring cash, add to the net cash provided by operating activities.
50. **Other Adjustments.** The net of the period's cash transfer transactions, prior period adjustments such as collections of defaulted guaranteed loans receivable, and extraordinary items. The cash balance is increased by transfers-in (exclude appropriations received); reduced by Treasury withdrawals, and transfers out.
51. **Total Adjustments.** The sum of lines 42 through 50.
52. **Net Cash Provided (Used) by Operating Activities.** The total of lines 41 and 51.

Supplemental Schedule of Financing and Investing Activity:

Information about all investing and financing activities of a reporting entity during a period that affect recognized liabilities but that do not result in cash receipts or payments in the period shall be reported in this section.

53. **Property and Equipment Acquired under Capital Lease Obligations.** Property and equipment acquired under such leases that did not result in cash payments.
54. **Property Acquired Under Long-term Financing Arrangements.** Property acquired under these arrangements that did not result in cash payments.
55. **Other Exchanges of Noncash Assets or Liabilities.** Any other exchange of noncash assets or liabilities not specifically identified above.



INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT  
OF CASH FLOWS - INDIRECT METHOD

Cash Flows from Operating Activities:

1. Excess (Shortage) of Revenues and Financing Sources Over Total Expenses. The amount reported on line 18 of the statement of operations (and changes in net position).

Adjustments affecting Cash Flow:

2. Appropriated Capital Used. The amount reported on line 1 of the statement of operations (and changes in net position) should be reported as a negative adjustment to the net cash flow from operations.
3. Decrease (Increase) in Accounts Receivable. The change in accounts receivable between the ends of the preceding and current fiscal year. A decrease adds to, an increase reduces the cash balance.
4. Decrease (Increase) in Other Assets. The change in other assets categories which affect cash flow, between the ends of the preceding and current fiscal years. A decrease adds to, an increase reduces the cash balance.
5. Increase (Decrease) in Accounts Payable. The change in accounts payable between the ends of the preceding and current fiscal years. An increase adds to, a decrease reduces the cash balance.
6. Increase (Decrease) in Other Liabilities. The change in other funded liabilities between the ends of the preceding and current fiscal years. An increase adds to, a decrease reduces the cash balance.
7. Depreciation and Amortization. The depreciation and amortization for the period, which are not paid in cash, and therefore require a positive adjustment to the net cash flow from operations.
8. Other Unfunded Expenses. Unfunded annual leave, and other unfunded expenses which, not requiring cash, add to the net cash provided by operating activities.

9. **Other Adjustments.** The net of the period's cash transfer transactions, prior period adjustments, and extraordinary items. The cash balance is increased by transfers-in (exclude appropriations received); reduced by Treasury withdrawals, and transfers out.
10. **Total Adjustments.** The sum of lines 2 through 9.
11. **Net Cash Provided (Used) by Operating Activities.** The total of lines 1 and 10.

**Cash Flows from Investing Activities:** Investing activities include acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets, i.e., those used in the production of goods or services.

12. **Sale of Property, Plant and Equipment.** The proceeds from the sales of surplus property, plant and equipment.
13. **Purchase of Property, Plant and Equipment.** The amounts disbursed for the purchases of property, plant and equipment.
14. **Sale of Securities.** The proceeds from the sales of debt and equity securities (except debt issuances).
15. **Purchase of Securities.** The amounts disbursed for the purchases of debt and equity securities.
16. **Collection of Long-Term Loans Receivable.** The cash received from collection of agency loans receivable.
17. **Creation of Long-Term Loans Receivable.** The proceeds from the creation by the agency of long-term loans receivable.
18. **Other Investing Cash Provided (Used).** The net amounts of other collections or disbursements associated with investing activities of the entity.
19. **Net Cash Provided (Used) by Investing Activities.** Net of lines (13) through (18).

**Cash Provided (Used) by Financing Activities.** Financing activities include obtaining resources in the form of appropriations from the Congress, or by transferring from other reporting entities; borrowing money and repaying amounts borrowed, or otherwise settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.

20. **Appropriations (Current Warrants).** The amount of appropriations received, net of rescissions.
- 21a. **Restorations.** Cash balances withdrawn by the Treasury in prior years which were restored.

- 21b. **Transfers of Cash from Others.** The amounts of cash transferred from all federal sources, except the Treasury.
- 22a. **Withdrawals.** The amounts of unobligated appropriations withdrawn by the Treasury.
- 22b. **Transfers of Cash to Others.** The amounts of cash transferred to federal agencies, except the Treasury.
- 23. **Net Appropriations.** Net of lines (20), (21) and (22).
- 24. **Borrowing from the Public.** The amounts received from all Treasury (or entity) debt issuances to the public.
- 25. **Repayments on Loans from the Public.** The amounts disbursed to liquidate Treasury (or entity) debt held by the public.
- 26. **Borrowing from the Treasury and the Federal Financing Bank.** The amount of related borrowings.
- 27. **Repayments on Loans from the Treasury and the Federal Financing Bank.** The amounts disbursed to liquidate loans obtained from the Treasury or Federal Financing Bank.
- 28. **Other Borrowings and Repayments.** The net amounts of all other cash collections or disbursements associated with the financing activities of the agency.
- 29. **Net Cash Provided (Used) by Financing Activities.** Net of lines (24) through (28).
- 30. **Net Cash Provided (Used) by Operating, Investing and Financing Activities.** The amounts reported on lines (11), (19) and (29).
- 31. **Fund Balances with Treasury, Cash, and Foreign Currency, Beginning.** The sum of account balances at the beginning of the fiscal year. The amounts should agree with the amounts reported for those accounts on the prior year's statement of financial position.
- 32. **Fund Balances with Treasury, Cash, and Foreign Currency, Ending.** The net of lines (30) and (31). The amounts should agree with the amounts reported for these accounts on the current year's statement of financial position.

**Supplemental Disclosure of Cash Flow Information:**

When the indirect method is used to prepare the cash flow statement the amount of interest paid (net of amounts capitalized) during the period shall be provided in this section of the statement.

- 33. **Interest Paid.** The amount of interest paid during the period net of amounts capitalized.

Supplemental Schedule of Financing and Investing Activity:

Information about all investing and financing activities of a reporting entity during a period that affect recognized liabilities but that do not result in cash receipts or payments in the period shall be reported in this section.

34. **Property and Equipment Acquired under Capital Lease Obligations.** Property and equipment acquired under such leases that did not result in cash payments.
35. **Property Acquired Under Long-term Financing Arrangements.** Property acquired under these arrangements that did not result in cash payments.
36. **Other Exchanges of Noncash Assets or Liabilities.** Any other exchange of noncash assets or liabilities not specifically identified above.

**INSTRUCTIONS FOR THE PREPARATION OF THE  
STATEMENT OF BUDGETARY RESOURCES AND ACTUAL EXPENSES**

**Program Name.** Identify, on separate rows, the reporting entity's programs or functional activities. Alternately, identify organizational components such as bureaus or services. Each agency shall determine the most appropriate definition for programs on the basis of usefulness to operations managers, financial managers, and other users of the financial statement of the reporting entity.

**Total Resources.** The amounts of total budgetary resources available to the reporting entity in the current period. Budgetary resources include: new budgetary authority, available unobligated balances, reimbursements, recoveries of prior year obligations, and restorations. This amount should agree to the total budgetary resources balance reported on line 7 on the entity's SF-133 and SF-143 reports (or DD Form 1176 for the Department of Defense).

**Budget Obligations, Direct.** The amounts of orders placed, contracts awarded, services received, and similar transactions incurred against appropriations (or other authority) requiring payment which will result in an outlay to the reporting entity.

**Budget Obligations, Reimbursed.** The amounts of orders placed, contracts awarded, services received, and similar transactions incurred against authority earned through the performance of services or sale of goods to others.

The sum of budget obligations, direct, and budget obligations, reimbursed, should agree to the obligations incurred balance reported on line 8 on the SF-133 and SF-143 (or DD Form 1176 for the Department of Defense).

**Actual Expenses.** The amounts of operating expenses incurred in conducting the activities of each of the identified major programs. The total expenses should agree with the total expenses balance shown on line 15 on the statement of operations (and changes in net position).

**Budget Reconciliation.** This section of the statement is designed to ensure that the financial information for expenses presented in the financial statements is consistent with related amounts presented in budget execution reports.

**A. Total Expenses.** The total actual expenses as reported above on this statement.

**B. Add:** Budget resources expended which are not included in actual expenses.

- (1) **Capital Acquisitions.** The acquisition cost of assets purchased and capitalized during the period.
  - (2) **Loans Disbursed.** The net present value of loans issued from current period appropriations to the extent they are recorded as receivables of the reporting entity.
  - (3) **Other Expended Budget Authority.** Other budget authority expended, which was capitalized and not expensed.
- C. **Less: expenses not covered by budgetary authority, i.e., all current period expenses for which budget authority would be provided in future fiscal years' appropriations and for allocating the costs of assets capitalized in prior fiscal years.**
- (1) **Depreciation and Amortization.** The current period's allocation of the cost of capitalized assets, if applicable.
  - (2) **Accrued Annual Leave.** The amount of annual leave accrued during the current period that would be funded by future years' appropriations.
  - (3) **Other Expenses.** Other expense amounts not included on lines (1) or (2) above.
- D. **Accrued Expenditures.** The net of the amounts reported on lines A, B, and C. This amount should equal the amount of expenditures incurred against appropriations (both current and prior period) and reimbursable authority for services performed and goods received.
- E. **Less Reimbursements.** The amount of revenues and reimbursements earned which are financing sources for revolving funds, trust funds, and reimbursable agreements (line 3a of the SF-133).
- F. **Accrued Expenditures, Direct.** The difference between line D and line E. The amount should agree with the accrued expenditures reported on line 16 on the SF-133 and SF-143 (or DD Form 1176 for the Department of Defense).

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1. Significant Accounting Policies:

Summarize the accounting principles and methods of applying those principles that management has concluded are the most appropriate for presenting the entity's significant assets, liabilities, net position, results of operations, cash flow, and reconciliation to the budget. The first significant accounting policy presented shall be the basis of presentation, using wording that is consistent with the wording in the Basis of Presentation paragraph included in the Model Summary of Significant Accounting Policies (see Exhibit 1). Also included should be a description of the policy regarding liabilities, consistent with the wording in the Model Summary of Significant Accounting Policies. Other items that should be considered are a description of the reporting entity, basis of accounting, budgetary accounting practices and the policies for reporting revenues and other financing sources, funds with the U. S. Treasury and cash, foreign currency, gold and other monetary assets, loans receivable, inventories, investments, property and equipment, prepaid and deferred charges, borrowings payable to Treasury, contingencies, including obligations related to canceled appropriations, net position, annual, sick, and other leave, and comparative data.

Finally, the summary of significant accounting policies should disclose any changes in the composition of the reporting entity. See Accounting Principles Board Opinion No. 20 "Accounting Changes" for guidance on the nature and extent of disclosures required in financial statements covering the period of a change in the reporting entity.

A model summary of significant accounting policies is attached to this document as Exhibit 1.

### Note 2. Fund Balances with Treasury:

#### A. Fund Balances:

	Obligated	Unobligated		Total
		Available	Restricted	
(1) Trust Funds.....	\$ xx	\$ xx	\$ xx	\$ xx
(2) Revolving Funds...	xx	xx	xx	xx
(3) Appropriated Funds	xx	xx	xx	xx
(4) Other Fund Types...	xx	xx	xx	xx
Total.....	\$ xxx	\$ xxx	\$ xxx	\$ xxx

#### B. Other Information:

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### Instructions.

- A. **Fund Balances.** The total of all obligated and unobligated undisbursed account balances with the U.S. Treasury, as reflected in the entity's records and summarized by fund type. Unobligated amounts shall be further classified as amounts available and restricted. Restricted unobligated fund balances include amounts related to expired authority, and holdings which have not been transferred into the general fund as of the report date, which are unavailable for agency use. Line (4), other fund types, should include balances in deposit, suspense, clearing and related non-spending accounts, such as for collections pending litigation, awaiting determination of the proper accounting disposition, or being held by the entity in the capacity of a banker or agent for others. If any of the balances under other fund types are material, list them separately.

The sum of the balances by type of fund should agree with the total of lines 1a(1) and 2a(1) of the statement of financial position.

- B. **Other Information.** Disclose any material differences between the amounts of fund balances with Treasury in the entity's records and the corresponding account balances reported on the Treasury's end of period (post closing) trial balances. Also, disclose any material differences between the amount reported in the financial statement as fund balance with Treasury and the corresponding amount reported in the President's budget as fund balance with Treasury.

If the reporting entity maintains balances in deposit, suspense, and clearing accounts that are not available to finance the entity's activities, the total of those balances should be disclosed in this section and reported on the statement of financial position as non-entity assets.

### NOTE 3. Cash, Foreign Currency and Other Monetary Assets:

	Entity Assets	Non- Entity Assets
A. Cash.....	\$ XX	\$ XX
B. Foreign Currency.....	XX	XX
C. Other Monetary Assets		
(1). Gold.....	XX	XX
(2). Special Drawing Rights.....	XX	XX
(3). U.S. Reserves in the International Monetary Fund.....	XX	XX
(4). Other.....	XX	XX
(5). Total Other Monetary Assets.....	XX	XX
D. Total Cash, Foreign Currency and Other Monetary Assets.....	\$ XX	\$ XX



E. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Report for each column the amount of Cash, Foreign Currency and Other Monetary Assets .

- A. **Cash.** The total of cash resources under the control of the reporting entity, which includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions. Cash available for agency use should include petty cash imprest funds and other revolving funds which will not be transferred into the general fund.
- B. **Foreign Currency.** The total U.S. dollar equivalent of non-purchased foreign currencies held in foreign currency fund accounts.
- C. **Other Monetary Assets.** This amount represents other items including gold, special drawing rights, and U.S. Reserves in the International Monetary Fund.
- D. **Total Cash, Foreign Currency, and Other Monetary Assets.** The sum of lines A, B, and C(5). The total for the entity column shall agree with the amount on line 1c and the total for the non-entity column shall agree with the amount on line 2c of the statement of financial position.
- E. **Other Information.** Disclose in other information any restricted cash. Restricted cash includes holdings which have not been transferred into the general fund as of the report date, which are unavailable for agency use (Non-entity Cash). Restricted cash also includes cash held in escrow to pay property taxes and insurance for defaulted guaranteed loans. Disclose any restrictions on the use or conversions of cash denominated in foreign currencies; and the significant effects, if any, of exchange rate changes on the entity's financial position that occur after the end of the reporting period but before the issuance of financial statements. Provide other information, as appropriate, such as the valuation rate for gold.

**NOTE 4. Investments:**

	(1)	(2)	(3)	(4)	(5)
	Cost	Market Value	Amortization Method	Amortized (Premium) Discount	Investments, Net
<b>A. Intragovernmental Securities:</b>					
(1) Marketable.....	\$ XX	\$ XX	_____	\$ XX	\$ XX
(2) Non-Marketable: par value.....	XX	XX	_____	XX	XX
(3) Non-Marketable: Market-Based	XX	XX	_____	XX	XX
Subtotal.....	XX	XX	_____	XX	XX
<b>B. Governmental Securities:</b>					
(1) _____	\$ XX	\$ XX	_____	\$ XX	\$ XX
(2) _____	XX	XX	_____	XX	XX
(3) _____	XX	XX	_____	XX	XX
Subtotal.....	\$ XX	\$ XX	_____	\$ XX	\$ XX
Total.....	\$ XX	\$ XX	_____	\$ XX	\$ XX
<b>C. Other Information:</b>	_____				

**Instructions.** Complete all columns. Securities are normally reported at cost or amortized acquisition cost (column 1 plus or minus column 4). However, market value (column 2) is used when there is (1) intent to sell the securities prior to maturity, and (2) a reduction in value of the securities that is more than temporary.

**A. Intragovernmental Securities.** Marketable Federal securities can be bought and sold on the open market. Non-marketable par value Federal securities are issued by the Bureau of the Public Debt and purchased exclusively through Treasury's Finance and Funding Branch. Non-Marketable Market-Based Securities are Treasury Securities, issued to governmental accounts, that are not traded on any securities exchange but mirror the prices of marketable securities with similar terms. The total net investment in Intragovernmental securities should agree with the amount reported on line 1a(2) of the statement of financial position.

**B. Governmental Securities.** Securities issued by organizations other than the Federal government (e.g., state and local governments, private corporations, and government-sponsored enterprises). The total net investment in Governmental securities should agree with the amount reported on line 1b(1) of the statement of financial position.

**C. Other Information.** Disclose any other information relative to investments.

**NOTE 5. Accounts Receivable:**

Summarize entity and non-entity accounts receivable by asset category (intragovernmental, governmental). For each category of accounts receivable, present gross amount due, allowance for estimated uncollectible amounts, methodology used to estimate the allowance for estimated uncollectible accounts, and the net amount due.

**Note 6. Other Assets:**

**A. Other Entity Assets**

**1. Intragovernmental**

(1)	_____	\$xx
(2)	_____	xx
(3)	_____	xx
Total.....	\$	xx

**2. Governmental**

(1)	_____	\$ xx
(2)	_____	xx
(3)	_____	xx
Total.....	\$	xx

**B. Other Information.** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**C. Other Non-Entity Assets**

**1. Intragovernmental**

(1)	_____	\$xx
(2)	_____	xx
(3)	_____	xx
Total.....	\$	xx

**2. Governmental**

(1)	_____	\$ xx
(2)	_____	xx
(3)	_____	xx
Total.....	\$	xx

**D. Other Information.** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.**

- A. Other Entity Assets.** List and describe each category of Intragovernmental and Governmental assets not included on other lines on the statement.

The total of other entity assets-intragovernmental should agree with the amount reported on line 1a(6) of the statement of financial position. The total of other entity assets governmental should agree with the amount reported on line 1b(6) of the statement of financial position.

- B. **Other Information.** Provide other information relative to other entity assets.
- C. **Other Non-Entity Assets.** List and describe each category of intragovernmental and governmental assets not included on other lines on the statement.

The total of other non-entity assets-intragovernmental should agree with the amount reported on line 2a(4) of the statement of financial position. The total of other non-entity assets-governmental should agree with the amount reported on line 2b(3) of the statement of financial position.

- D. **Other Information.** Provide other information relative to other non-entity assets.

Note 7. Loans and Loan Guarantees, Non-Federal Borrowers:

- A. The entity operates the following loan and/or loan guarantee programs:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

Direct loan obligations or loan guarantee commitments made prior to FY 1992, and the resulting direct loans or loan guarantees, are reported net of an allowance for estimated uncollectible loans or estimated losses.

Direct loan obligations or loan guarantee commitments made after FY 1991, and the resulting direct loans or loan guarantees, are governed by the Federal Credit Reform Act. The Act provides that the present value of the subsidy costs (i.e. interest rate differentials, interest subsidies, estimated delinquencies and defaults, fee offsets and other cash flows) associated with direct loans and loan guarantees be recognized as a cost in the year the direct or guaranteed loan is disbursed.

An analysis of loans receivable, loan guarantees, liability for loan guarantees, and the nature and amounts of the subsidy and administrative costs associated with the loans and loan guarantees are provided in the following sections.

B. Direct Loans Obligated Prior to FY 1992:

Loan Programs	Loans and Interest Receivable, Gross	Allowance for Est. Uncoll. Loans & Interest	Loans and Interest Receivable, Net	Foreclosed Property	Value of Assets Related to Direct Loans
(1) _____	\$   xxx	\$   xxx	\$   xxx	\$   xxx	\$   xxx
(2) _____	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>
Total	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>

C. Direct Loans Obligated After FY 1991:

Loan Programs	Loans Receivable, Gross	Interest Receivable	Foreclosed Property	Allowance for Subsidy Cost (Present Value)	Net Present Value of Assets Related to Direct Loans
(1) _____	\$   xxx	\$   xxx	\$   xxx	\$   xxx	\$   xxx
(2) _____	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>
Total	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>	<u>   xxx</u>

D. Defaults on Pre-1992 Guaranteed Loans:

Loan Guarantee Programs	Defaulted Guaranteed Loans & Int. Receivable, Gross	Allowance for Est. Uncoll. Loans & Interest	Loans and Interest Receivable, Net	Foreclosed Property	Value of Assets Related to Loan Guarantees
(1) _____	\$   xxx	\$   xxx	\$   xxx	\$   xxx	\$   xxx
(2) _____	xxx	xxx	xxx	xxx	xxx
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

E. Defaults on Post-1991 Guaranteed Loans:

Loan Guarantee Programs	Defaulted Guaranteed Loans Receivable, Gross	Interest Receivable	Foreclosed Property	Allowance for Subsidy Cost (Present Value)	Net Present Value of Assets Related to Defaulted Guaranteed Loans Receivable
(1) _____	\$   xxx	\$   xxx	\$   xxx	\$   xxx	\$   xxx
(2) _____	xxx	xxx	xxx	xxx	xxx
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>



F. Liability for Loan Guarantees:

Loan Programs	Liabilities For Losses on Pre-1992 Guarantees	Liabilities For Loan Guarantees For Post-1991 Guarantees (Present Value)	Total Liabilities For Loan Guarantees
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>

G. Subsidy Expense for Post-1991 Loans:

1. Current Year's Direct Loans

Loan Programs	Interest Differential	Defaults	Fees	Other	Total
(1) _____	xx	\$ xx	\$ (xx)	\$ xx	\$ xx
(2) _____	xx	xx	(xx)	xx	<u>xx</u>
Total					<u>\$ xx</u>

2. Direct Loan Modifications and Re-estimates

Loan Programs	Modifications	Re-estimates	Total
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	xx	xx	<u>xx</u>
Total			<u>\$ xx</u>

3. Total Direct Loan Subsidy Expenses

Loan Programs

(1) _____	\$ xx
(2) _____	<u>xx</u>
Total	<u>\$ xx</u>

H. Subsidy Expense for Post-1991 Loan Guarantees:

1. <u>Current Year's Loan Guarantees</u>						
Loan Programs	Interest Supple- ment	Defaults	Fees	Other	Total	
(1) _____	\$ xx	\$ xx	\$ (xx)	\$ xx	\$	xx
(2) _____	xx	xx	(xx)	xx		xx
Total					\$	xx

2. <u>Loan Guarantee Modifications and Re-estimates</u>				
Loan Programs	Modifications	Re-estimates	Total	
(1) _____	\$ xx	\$ xx	\$	xx
(2) _____	xx	xx		xx
Total			\$	xx

3. <u>Total Loan Guarantee Subsidy Expense</u>		
Loan Programs		
(1) _____	\$	xx
(2) _____		xx
Total	\$	xx

I. Administrative Expense:

<u>Direct Loans</u>		<u>Loan Guarantees</u>	
Loan Programs		Loan Programs	
(1) _____	\$ xx	(1) _____	\$ xx
(2) _____	xx	(2) _____	xx
Total	\$ xx	Total	\$ xx

J. Other Information: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Instructions.

- A. **Identity.** Enter the names of the loan and loan guarantee programs operated by the reporting entity. The Federal Credit Reform Act of 1990 divides loans and loan guarantees into two groups: Pre-1992 means the direct loan obligations or loan guarantee commitments made prior to FY 1992 and the resulting direct loans or loan guarantees. Post-1991 means the direct loan obligations or loan guarantee commitments made after FY 1991 and the resulting direct loan or loan guarantees. The definitions and explanations of terms and concepts in these instructions can be supplemented by referring to OMB Circular A-34, Part VI, "Credit Apportionment and Budget Execution" and Section 33 of OMB Circular A-11, "Preparation and Submission of Budget Estimates".

Section 506(a)(1) of the Credit Reform Act exempts the credit activities of certain agencies, e.g. FDIC, RTC, TVA and others, from credit reform. Accordingly, these agencies can report in accordance with the agency's existing reporting requirements.

- B. **Direct Loans Obligated Prior to FY 1992.** For each pre-1992 Direct Loan Program, report Loans and interest Receivable, Gross. Report estimated amount of loans and interest that will not be collected as an Allowance for Estimated Uncollectible Loans and Interest. Report the difference between columns 2 and 3 as Loans and Interest Receivable, Net and, in column 5, report the estimated net realizable value of related foreclosed property. Report the sum of columns 4 and 5 as the Value of Assets Related to Direct Loans (column 6).
- C. **Direct Loans Obligated After FY 1991.** For each post-1991 Direct Loan Program, report Loans Receivable, Gross, Interest Receivable, and the estimated net realizable value of related foreclosed property. See further guidance regarding foreclosed property under section E. Report the related allowance for subsidy in column 5. Report the sum of columns 2 through 4 less column 5 as the Net Present Value of Assets Related to Direct Loans.
- D. **Defaults on Pre-1992 Guaranteed Loans.** For each pre-1992 Loan Guarantee Program, report receivables from defaults on loan guarantees as Defaulted Guaranteed Loans and Interest Receivable, Gross. Report estimated amount of defaults that will not be collected as Allowance for Estimated Uncollectible Loans and Interest. Report the difference between columns 2 and 3 as Defaulted Guaranteed Loans and Interest Receivable, Net and, in column 5, report the estimated net realizable value of related foreclosed property. Report the sum of columns 4 and 5 as the Value of Assets Related to Loan Guarantees (column 6).

- E. **Defaults on Post-1991 Guaranteed Loans.** For each post-1991 Loan Guarantee Program, report gross receivables from defaults on loan guarantees as interest receivable, and the estimated net realizable value of related foreclosed property. Report the related allowance for subsidy in column 5. Report the sum of columns 2 through 4 less column 5 as the Net Present Value of Assets Related to Defaulted Guaranteed Loans Receivable.

Foreclosed property associated with post-1991 direct and acquired defaulted guaranteed loans should be valued at the net present value of the projected cash flows associated with the property. To practicably accomplish this requirement, foreclosed property may be recorded at the estimated net realizable value at the time of foreclosure. A portion of the related allowance for subsidy account will apply to the foreclosed property, but that amount need not be separately determined. Rather, the allowance account is subtracted from the sum of the credit program assets to determine the net present value of the assets.

For guidance in recording transactions related to foreclosures see Treasury's case 5B "Accounting for Collateral and Escrow Transactions for a Loan Guarantee Program Under the Credit Reform Act of 1990 (Present Value Reporting Approach)," dated August 24, 1993.

The sum of the amounts reported in column 6 of sections B, C, D, and E should equal the amount reported on line 1b(3) of the statement of financial position.

- F. **Liability for Loan Guarantees.** For each Loan Guarantee Program, report the following:

- o For each Pre-1992 Loan Guarantee Program, report in column 2, the liabilities for pre-credit reform loan guarantees based on the amount of known and estimated losses.
- o For each Post-1991 Loan Guarantee Program, report in column 3, the present value of the estimated net cash flows to be paid by the entity as a result of the loan guarantees.
- o The total of these two columns should equal line 4b(3) of the Statement of Financial Position

**G. Subsidy Expense for Post-1991 Loans.**

**Direct Loans.** Report the direct loan subsidy expense at present value, as follows:

1. **Current Year's Direct Loans:** In column 2, the present value of the amount of the interest differential attributable to the difference between the interest rate to be collected from the borrowers and the interest rate to be paid on funds borrowed to finance the loans; in column 3, the present value of the estimated delinquencies and defaults (net of recoveries); in column 4, the present value of the estimated fees collected (offsetting expense); in column 5, the present value of other cash flows including prepayments and proceeds of loan asset sales; and in Column 6, the total of columns 2 through 5.
2. **Direct Loan Modification and Re-estimates:** In column 2, the cost of modifications of direct loans previously disbursed; in column 3, re-estimates of the subsidy cost of direct loans previously disbursed; and in column 4, the sum of columns 2 and 3.
3. **Total Direct Loans Subsidy Expense:** The total subsidy expense for current year's direct loans and prior years' direct loans.

**H. Subsidy Expense for Post-1991 Loan Guarantees.**

**Loan Guarantees.** Report the loan guarantee subsidy expense consisting of the following present values:

1. **Current Year's Loan Guarantees:** In column 2, the present value of the amount of the interest supplement; in column 3, the present value of the estimated delinquencies and defaults on guaranteed loans (net of recoveries); in column 4, the present value of the estimated fees collected (offsetting expense); in column 5, the present value of other cash flows; and in column 6, the total of columns 2 through 5.
2. **Loan Guarantee Modification and Re-estimates:** In column 2, the subsidy cost of modifications of guaranteed loans previously disbursed; in column 3, the re-estimates of the subsidy cost of guaranteed loans previously disbursed; and in column 4, the totals of columns 2 and 3.
3. **Total Loan Guarantee Subsidy Expense:** The total subsidy expense for current year's loan guarantees and prior years' loan guarantees.

- I. **Administrative Expense.** Report the portions of salaries and expenses that have been accounted for in support of the direct loan program and guaranteed loan programs. Report the expenses for the individual programs, if material.
- J. **Other information.** Provide other information related to direct and guaranteed loan programs, as appropriate, including the face value of loans which the Government has guaranteed, amounts of lending authority available from Treasury to fund direct loans not yet obligated or disbursed and guarantees not yet committed, and any commitments to guarantee.

Also, disclose subsidy expense resulting from re-estimates that is included in the financial statements but not budgeted for until the subsequent year.

With respect to the foreclosed property reported in sections B, C, D, and E the following information must be disclosed:

- o Changes from prior year's accounting methods; if any.
- o Restrictions on the use/disposal of the property.
- o Number of properties held and average holding period by type or category.
- o Number of properties for which foreclosure proceedings are in process at the end of the period.

**NOTE 8. Inventories, Net:**

The following information must be disclosed:

- o General composition of inventory.
- o Basis for determining inventory values, including the valuation method and any cost flow assumptions.
- o Changes from prior year's accounting methods, if any.
- o Balances for each of the following categories of inventory: (1) inventory held for current sale; (2) inventory held in reserve for future sale; (3) excess, obsolete and unserviceable inventory; and (4) inventory held for repair, unless otherwise presented on the financial statements.
- o Restriction on the sale of inventory.
- o The decision criteria for identifying the category to which inventory is assigned.
- o Changes in the criteria for identifying the category to which inventory is assigned.

**NOTE 9. Operating Materials and Supplies, Net:**

The following information must be disclosed:

- o General composition of operating materials and supplies.
- o Basis for determining operating materials and supplies values; including the valuation method and any cost flow assumptions.
- o Changes from prior year's accounting methods; if any.
- o Balances for each of the following categories of operating materials and supplies: (1) items held for use; (2) items held in reserve for future use; and (3) excess, obsolete and unserviceable items.
- o Restriction on the use of operating materials and supplies.
- o The decision criteria for identifying the category to which operating materials and supplies are assigned.
- o Changes in the criteria for identifying the category to which operating materials and supplies are assigned.

**NOTE 10. Stockpile Materials, Net:**

The following information must be disclosed:

- o General composition of stockpile materials.
- o Basis for valuing stockpile materials, including valuation method and any cost flow assumptions.
- o Changes from prior year's accounting methods, if any.
- o Restriction on the use of material.
- o Balances of stockpile materials in each of the following categories: stockpile materials, and stockpile materials held for sale.
- o Decision criteria for categorizing stockpile materials as held for sale.
- o Changes in the criteria for categorizing stockpile materials as held for sale.

**NOTE 11. Seized Property:**

The following information must be disclosed:

- o Explanation of what constitutes a seizure and a general description of the composition of seized property.
- o Method(s) of valuing seizures.
- o Changes from prior year's accounting methods; if any.
- o Analysis of change in seized property, including the dollar value and number of seized properties that are (1) on hand at the beginning of the year, (2) seized during the year, (3) disposed of during the year, and (4) on hand at the end of the year as well as known liens or other claims against the property. This information should be presented by type of seized property and method of disposition where material.

**NOTE 12. Forfeited Property, Net:**

The following information must be disclosed:

- o Composition of forfeited property.
- o Method(s) of valuing forfeited property.
- o Restrictions on the use or disposition of forfeited property.
- o Changes from prior year's accounting methods; if any.
- o Analysis of change in forfeited property, providing the dollar value and number of forfeitures that (1) are on hand at the beginning of the year, (2) are made during the year, (3) are disposed of during the year and the method of disposition, and (4) are on hand at the end of the year. This information would be presented by type of property forfeited where material.
- o If available, an estimate of the value of property or funds to be distributed to federal, state and local agencies in future reporting periods.



NOTE 13. Goods Held Under Price Support and Stabilization Programs, Net:

The following information must be disclosed

- o Basis for valuing the commodities, including the valuation method and any cost flow assumptions
- o Changes from prior year's accounting methods, if any
- o Restrictions on the use, disposal, or sale of commodities
- o An analysis of change in the dollar value and volume of commodities, including those (1) on hand at the beginning of the year, (2) acquired during the year, (3) disposed of during the year by method of disposition, (4) on hand at the end of the year, (5) on hand at years end and estimated to be donated or transferred during the coming period, and (6) that may be received as a result of collateral related to nonrecourse loans outstanding. The analysis should also show the dollar value and volume of purchase agreement commitments.

**NOTE 14. Property, and Equipment, Net:**

	(1) Depreci- ation Method*	(2) Service Life*	(3) Acquisition Value	(4) Accumulated Depreciation	(5) Net Book Value
<u>Classes of Fixed Assets</u>					
A. Land.....			\$ XX	\$	\$ XX
B. Structures, Facilities, & Leasehold Improvements	_____	_____	XX	XX	XX
C. Military Equipment....	_____	_____	XX	XX	XX
D. ADP Software.....	_____	_____	XX	XX	XX
E. Equipment.....	_____	_____	XX	XX	XX
F. Assets Under Capital Lease.....	_____	_____	XX	XX	XX
G. Natural Resources.....	_____	_____	XX		XX
H. Construction in Progress	_____	_____	XX		XX
I. Other.....	_____	_____	XX	XX	XX
Total.....			<u>\$ XX</u>	<u>\$ XX</u>	<u>\$ XX</u>

J. Other Information: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**\* Keys:**

Depreciation Methods

SL - Straight Line  
 DD - Double-Declining Balance  
 SY - Sum of the Years' Digits  
 IN - Interest (sinking fund)  
 PR - Production (activity or use method)  
 OT - Other (describe)

Range of Service Life

1-5 - 1 to 5 Years  
 6-10 - 6 to 10 Years  
 11-20 - 11 to 20 Years  
 >20 - Over 20 Years

**Instructions.** Report the major classes of fixed assets, as follows:

**Column 1** Report the depreciation method used, if any: (a) Straight Line, (b) Double-Declining Balance, (c) Sum-of-the-Years' Digits, (d) Interest (sinking fund), (e) Production (activity or use method), (f) Other.

**Column 2** Report the range of service lives of the assets: (a) 1 to 5 years, (b) 6 to 10 years, (c) 11 to 20 years, (d) Over 20 years.

**Column 3** Report the original acquisition costs of assets currently in use.

**Column 4** Report the accumulated depreciation, if recorded.

**Column 5** Report the net book value of the assets i.e., the original acquisition cost less accumulated depreciation (column 3 minus column 4). Do not report amounts in this column for any item currently not in use. The total of this column should agree with the amounts on line 1j of the statement of financial position.

**Other Information.** Provide other information relative to property, plant and equipment, such as the nature and extent of material physical assets that are reported at zero or nominal value, e.g., public domain land; restrictions on the use or convertability of equipment.

NOTE 15. Debt:

Liabilities Covered by Budgetary Resources	Beginning Balance	New Borrowings	Repay- ments	Ending Balance	Re- financing
A. Intragovernmental Debt:					
(1) Borrowing from the Treasury.....	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
(2) Borrowing from Fed- eral Financing Bank	xx	xx	xx	xx	xx
(3) Borrowing from Other Federal Agencies...	_____xx	_____xx	_____xx	_____xx	_____xx
Total Intragovern- mental Debt.....	_____xx	_____xx	_____xx	_____xx	_____xx
Liabilities not Covered by Budgetary Resources					
B.   (1) Public Debt:					
(a) Held by Government Accounts	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
(b) Held by the public	_____xx	_____xx	_____xx	_____xx	_____xx
(c) Total Public Debt	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
(2) Agency Debt:					
(a) Held by Government Accounts	xx	xx	xx	xx	xx
(b) Held by the public	xx	xx	xx	xx	xx
(c) Total Agency Debt	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
C. Total Liabilities For Debt Not Covered by Budgetary Resources	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
D. Total Debt.....	\$   xx	\$   xx	\$   xx	\$   xx	\$   xx
E. Other Information:	<hr/> <hr/> <hr/>				

**Instructions. Intragovernmental Debt.** Enter the amounts relative to borrowing from Federal agencies as follows: on line A(1), borrowing from the Treasury, which includes financing account liabilities to Treasury; on line A(2), borrowing from the Federal Financing Bank; and on line A(3), borrowing from other Federal agencies. New borrowings and repayments are not to include amounts that result from refinancing. The amounts of the beginning balance debt that were refinanced during the period are to be entered in the column for refinancing. The total ending balance of intragovernmental debt shall agree with the amount reported on line 4a(3) of the statement of financial position.

**Liabilities Not Covered by Budgetary Resources.** (Note: Lines B(1) (a) and (b) , Public Debt, shall be reported by the Bureau of Public Debt only and shall distinguish between public debt held by government agencies and public debt held by the public.) On line 2, enter the amounts of agency debt issued under special financing authorities (e.g., Federal Housing Administration (FHA) debentures and Tennessee Valley Authority bonds). Report separately agency debt held by government agencies and agency debt held by the public. New borrowings and repayments are not to include amounts related to refinancing. The amounts of the beginning balance that were refinanced during the period are to be entered in the column for refinancing. The sum of the ending balances of lines B(1)(a) and B(2)(a) should equal the amount reported on line 5(a)(2) of the statement of financial position. The sum of the ending balances of lines B(1)(b) and B(2)(b) should agree with the amount reported on line 5 (b)(2) of the statement of financial position.

**Other Information.** Provide the names of the agencies, other than Treasury or the Federal Financing Bank, to which intragovernmental debt is owed and the amounts. Provide other information relative to debt (example, redemption or call of debts owed to the public before maturity dates, write-offs of debts owed Treasury or the Federal Financing Bank, etc).

Note 16. Other Liabilities:

A. Other Liabilities Covered by Budgetary  
Resources:

	Non- Current <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
1. Intragovernmental			
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	xx	xx	xx
(3) _____	xx	xx	xx
Total.....	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>
	Non- Current <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
2. Governmental			
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	xx	xx	xx
(3) _____	xx	xx	xx
Total.....	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

B. Other Information. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

C. Other Liabilities not Covered by Budgetary Resources:

	Non- Current <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
1. Intragovernmental			
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	xx	xx	xx
(3) _____	xx	xx	xx
Total.....	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

	Non- Current <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
2. Governmental			
(1) _____	\$ xx	\$ xx	\$ xx
(2) _____	xx	xx	xx
(3) _____	xx	xx	xx
Total.....	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

D. Other Information. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Instructions.

- A. **Other Liabilities Covered by Budgetary Resources.** Include all other liabilities not included elsewhere on the statement. Separately disclose the current portion of other liabilities covered by budgetary resources. The total other intragovernmental liabilities should equal line 4a(4), and the total other governmental liabilities, should equal line 4b(6) on the statement of financial position.
- B. **Other Information.** Provide other information relative to other liabilities covered by budgetary resources.

- C. **Other Liabilities Not Covered by Budgetary Resources.** Include all other liabilities not included elsewhere on the statement. Separately disclose the current portion of other liabilities not covered by budgetary resources. The total other intragovernmental liabilities should equal line 5a(3), and the total other governmental liabilities, should equal line 5b(5) on the statement of financial position.
- D. **Other Information.** Provide other information relative to other liabilities not covered by budgetary resources.



NOTE 17. Leases:

**A. ENTITY AS LESSEE:**

Capital Leases:

Summary of Assets Under Capital Lease:

Land and Buildings.....	\$	xx
Machinery and Equipment.....	\$	xx
Other.....	\$	xx
Accumulated Amortization.....	\$	xx

Description of Lease Arrangements: \_\_\_\_\_

Future Payments Due:

<u>Fiscal Year</u>	<u>Asset Category</u>			<u>Totals</u>
	(1)	(2)	(3)	
Year 1	\$ xx	\$ xx	\$ xx	\$ xx
Year 2	xx	xx	xx	xx
Year 3	xx	xx	xx	xx
Year 4	xx	xx	xx	xx
Year 5	xx	xx	xx	xx
After 5 Years	xx	xx	xx	xx
Total Future Lease				
Payments.....	\$ xx	\$ xx	\$ xx	\$ xx
Less: Imputed Interest	xx	xx	xx	xx
Executory Costs				
(e.g., taxes)	xx	xx	xx	xx
Total Capital				
Lease Liability....	\$ xx	\$ xx	\$ xx	\$ xx
			Funded...	\$ xx
			Unfunded.	\$ xx

Operating Leases:

Description of Lease Arrangements: \_\_\_\_\_

Future Payments Due:

<u>Fiscal Year</u>	<u>Asset Category</u>			<u>Totals</u>
	(1)	(2)	(3)	
Year 1	\$ xx	\$ xx	\$ xx	\$ xx
Year 2	xx	xx	xx	xx
Year 3	xx	xx	xx	xx
Year 4	xx	xx	xx	xx
Year 5	xx	xx	xx	xx
After 5 Years	<u>xx</u>	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total Future Lease				
Payments.....	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>

B. ENTITY AS LESSOR:

Capital Leases:

Description of Lease Arrangements: \_\_\_\_\_

Future Projected Receipts:

<u>Fiscal Year</u>	<u>Asset Category</u>			<u>Totals</u>
	(1)	(2)	(3)	
Year 1	\$ XX	\$ XX	\$ XX	\$ XX
Year 2	XX	XX	XX	XX
Year 3	XX	XX	XX	XX
Year 4	XX	XX	XX	XX
Year 5	XX	XX	XX	XX
After 5 Years	XX	XX	XX	XX
Total Future Capital				
Lease Receivables..	\$ XX	\$ XX	\$ XX	\$ XX

Operating Leases:

Description of Lease Arrangements: \_\_\_\_\_

Future Projected Receipts:

<u>Fiscal Year</u>	<u>Asset Category</u>			<u>Totals</u>
	(1)	(2)	(3)	
Year 1	\$ XX	\$ XX	\$ XX	\$ XX
Year 2	XX	XX	XX	XX
Year 3	XX	XX	XX	XX
Year 4	XX	XX	XX	XX
Year 5	XX	XX	XX	XX
After 5 Years	XX	XX	XX	XX
Total Future Operating				
Lease Receivables..	\$ XX	\$ XX	\$ XX	\$ XX

C. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Instructions.

[Note: A Capital lease is one that transfers substantially all the benefits and risks inherent in the ownership of property. This transfer occurs if, at the inception of the lease, one or more of the following criteria exist: (1) ownership of the leased property is transferred to the lessee by the end of the lease term; (2) the lease contains a bargain purchase option; (3) the lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or (4) at the inception of the lease, the present value of the minimum lease payments, with certain adjustments, is 90% or more of the fair value of the property. The lessee accounts for such a lease as the acquisition of an asset and the occurrence of a liability. The lessor should account for such a lease as a sale or financing. All other leases are referred to as operating leases. Refer to Statement of Financial Accounting Standards No. 13, Accounting For Leases, and subsequent pronouncements if further information is needed.]

- A. ENTITY AS LESSEE. Summary of Assets Under Capital Lease: Enter the gross assets under capital lease, by major category of asset and the total accumulated amortization.

Description of Lease Arrangements: Provide information that would disclose the level of the agency's funding commitments including, but not limited to, the major asset categories and such lease terms as the existence and terms of renewal options, escalation clauses, restrictions imposed by lease agreements, contingent rentals, and the amortization period.

Future Payments Due: Enter future lease payments, by major category, for all noncancelable leases with terms longer than one year.

For capital leases, show deductions for imputed interest and executory costs, including any profit thereon. Separately disclose the portions of the capital lease liability covered by budgetary resources and not covered by budgetary resources (see appendix B of OMB circular A-11 for additional guidance). The capital lease liability covered by budgetary resources shall agree with the amount reported on line 4b(4) and the portion not covered by budgetary resources shall agree with the amount reported on line 5b(3) the statement of financial position.

- B. **ENTITY AS LESSOR.** Description of Lease Arrangements: Provide the information necessary to disclose the commitment of the entity's assets including but not limited to the major asset category and lease terms.

Future Projected Receipts: Enter future lease revenues by asset category for all noncancelable leases with terms longer than one year.

- C. **Other Information.** Provide other information relevant to leases that is not disclosed in the above categories.

**NOTE 18. Pensions and Other Actuarial Liabilities:**

	(1) Actuarial Present Value of Projected Plan Benefits	(2) Assumed Interest Rate (%)	(3) Assets Available to Pay Benefits	(4) Actuarial Liability Not Covered by Budgetary Resources
Major Program Activities				
A. Pension and Health Plans	\$ XX	—	\$ XX	\$ XX
B. Insurance/Annuity Programs:				
(1) _____	XX	—	XX	XX
(2) _____	XX	—	XX	XX
(3) _____	XX	—	XX	XX
Total.....	\$ XX		\$ XX	\$ XX
C. Other:				
(1) _____	XX	—	XX	XX
(2) _____	XX	—	XX	XX
(3) _____	XX	—	XX	XX
Total.....	\$ XX		\$ XX	\$ XX
D. Total Lines A+B+C	\$ XX		\$ XX	\$ XX

E. Other Information: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Instructions.** (Note: The above information shall only be reported by the entity that administers the program or activity). Disclose the actuarially determined liability for pensions earned to date and for benefit programs and similar activities, for which the event that establishes eligibility has occurred. The actuarial method for calculating accrued liabilities should be disclosed in Section E, Other Information.

- A. **Pension and Health Plans.** Agency administered pension and health plans are to be reported in this category.

Column 1 Enter the actuarial present value of projected plan benefits accrued to date. For pensions, this would be the projected benefit obligation.

Column 2 Enter the assumed interest rate.

Column 3 Enter the net assets, if any, available to pay benefits.

Column 4 Enter the actuarial liability not covered by budgetary resources, i.e., the actuarial present value of projected plan benefits (column 1) less fund assets (column 3).

- B. **Insurance/Annuity Programs.** Insurance/annuity programs for which future payments can be actuarially estimated, e.g., Veterans Benefits and Compensation, Black Lung, Federal Employees Compensation Act, and Longshore and Harbor Workers Program. Enter the name of each program plus:

Column 1 Actuarial present value of projected plan benefits accrued to date.

Column 2 Assumed interest rate.

Column 3 Enter the net assets, if any, available to pay benefits.

Column 4 The actuarial liability not covered by budgetary resources, i.e., the actuarial present value of projected plan benefits (column 1) less fund assets (column 3).

- C. **Other.** Other benefit programs or activities not reported in A or B above. Enter the description of each program plus:

Column 1 Actuarial present value of projected plan benefits accrued to date.

Column 2 Assumed interest rate.

Column 3 Enter the net assets, if any, available to pay benefits.

Column 4 The actuarial liability not covered by budgetary resources is the actuarial present value of projected plan benefits less fund assets.

- D. **Total, Lines A+B+C.** For columns 1, 3, and 4, enter the sum of the totals on lines A, B, and C above. The total funded actuarial liability (column 3) should agree with line 4b(5) on

the statement of financial position, and the liability not covered by budgetary resources (column 4) should agree with line 5b(4).

- E. **Other Disclosure Information.** Provide other information related to pensions, and other actuarial liabilities.

[Note: While the Social Security and Medicare Programs would be considered to have actuarial liabilities, the financial statements of the Social Security Administration and Health Care Financing Administration are prepared in accordance with the existing accounting policies of these agencies.]

**Note 19. Net Position:**

	Revolving Funds	Trust Funds	Appro- priated Funds	Total
A. Unexpended				
Appropriations:				
(1) Unobligated,				
a. Available.... \$	xx	\$ xx	\$ xx	\$ xx
b. Unavailable..	xx	xx	xx	xx
(2) Undelivered				
Orders	xx	xx	xx	xx
B. Invested Capital...	xx	xx	xx	xx
C. Cumulative Results				
of Operations.....	xx	xx	xx	xx
D. Other .....	xx	xx	xx	xx
E. Future Funding				
Requirements.....	( xx)	( xx)	( xx)	( xx)
F. Total.....	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

G. Other Information: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Instructions.** Provide an analysis of the fund account balances for each category reported on the Statement of Financial Position.

- A. **Unexpended Appropriations.** This amount includes the portion of the entity's appropriations represented by Unobligated balances and undelivered orders. Unobligated balances should be segregated to show available and unavailable amounts.
- B. **Invested Capital.** The net investment of the Government in the reporting entity. Includes the acquisition cost of capitalized fixed assets financed by appropriations; pre-credit reform loans financed by appropriations; the additional investment in a revolving fund to commence operations or begin a new activity; less the reduction in investment due to depreciation, amortization, bad debts related to the pre-credit reform loans, sales or



exchanges, donations, other disposals; the return of initial investment to an investor; or the transfer to another entity or revolving fund.

- C. **Cumulative Results of Operations.** The net difference between (1) expenses and losses and (2) financing sources, including appropriations, revenues and gains, since the inception of the activity.
- D. **Other.** This line represents other components of net position not specifically identified above. This category should include the fair market value of donated assets accepted from state, local or foreign governments, individuals, or others not related to the federal government that meet an agency's capitalization criteria, plus any costs incurred to place the donated items in use, including assets acquired by discovery, adverse possession, and means other than purchase or transfer; less the reduction resulting from assets sold, transferred out, donated, used or consumed in operation, or otherwise disposed of. Also include in this category, the net of assets (and liabilities) transferred to or from other federal entities without reimbursement.
- E. **Future Funding Requirements.** This line reflects liabilities reported in the Statement of Financial Position which are not covered by available budgetary resources. The total of this line should agree with the total Liabilities not Covered by Budgetary Resources, line 5c.
- F. **Total.** Sum of lines A through E. The amounts reflected on column 4 for the individual categories of net position should agree with the amounts reported on the statement of financial position. The total for column 4 should agree with total net position reported on the statement of financial position line 7f.

**Note 20. Taxes:**

	1993	1992
A. Income, Estate, Gift and Customs Taxes...	\$ XX	\$ XX
B. Social Insurance Taxes and Contributions.	XX	XX
C. Excise and Other Taxes.....	XX	XX
D. Total Tax Revenues.....	<u>\$ XXX</u>	<u>\$ XXX</u>

E. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Report all taxes and collections received from the public that result from the exercise of the Federal Government's sovereign powers to tax. Taxes shall be identified by category as indicated on lines A to C. The line D total should agree with the amount reported on line 5 of the statement of operations (and changes in net position).

**Other Information.** Provide other information relative to tax revenues.

**Note 21. Other Revenues and Financing Sources:**

	1993	1992
A. Other Revenues and Financing Sources:		
(1) _____	\$ XX	\$ XX
(2) _____	XX	XX
(3) _____	XX	XX
Total.....	<u>\$ XXX</u>	<u>\$ XXX</u>

B. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Report the identity and amount of other revenues and financing sources. The total should agree with the amount reported on line 6 of the statement of operations (and changes in net position).

**Other Information.** Provide other information relative to other revenues and financing sources.

**Note 22. Program or Operating Expenses:**

	1993	1992
<b>A. Operating Expenses by Object Classification:</b>		
(1) Personal Services and Benefits.....	\$ XX	\$ XX
(2) Travel and Transportation.....	XX	XX
(3) Rental, Communication and Utilities..	XX	XX
(4) Printing and Reproduction.....	XX	XX
(5) Contractual Services.....	XX	XX
(6) Supplies and Materials.....	XX	XX
(7) Equipment not Capitalized.....	XX	XX
(8) Grants, Subsidies and Contributions..	XX	XX
(9) Insurance Claims and Indemnities.....	XX	XX
(10) Other (describe):		
(a) _____	XX	XX
(b) _____	XX	XX
(c) _____	XX	XX
(11) Total Expenses by Object Class.....	\$ <u>XXX</u>	\$ <u>XXX</u>
<b>B. Operating Expenses by Program:</b>		
(1) _____	\$ XX	\$ XX
(2) _____	XX	XX
(3) _____	XX	XX
(4) Unallocated Expense.....	XX	XX
Totals.....	\$ <u>XXX</u>	\$ <u>XXX</u>
<b>C. Other Information:</b> _____		
_____		
_____		

**Instructions.** The statement of operations (and changes in net position) requires operating expenses to be reported as defined in sections A or B below, based on the reporting entity's preference. In this note, report operating expenses, per the instructions, for the format not chosen for reporting operating expenses in the statement of operations (and changes in net position).

- A. Operating Expenses by Object Classification.** Report the expense information categorized by the OMB object classification (Refer to OMB Circular A-11). Include all leave expense under Line 1, Personal Services and Benefits. Do not include interest, depreciation, amortization, bad debts and other writeoffs (which are reported on lines 11, 12 and 13 on the statement of operations (and changes in net position). The total should agree with the amounts reported on line 9 of the statement of operations (and changes in net position).
- B. Operating Expenses by Program.** Report expenses for each major program or activity. Enter unallocated expenses on a separate line, i.e., all expenses which were not distributed to the reported programs or activities and are not included on other lines of the statement of operations (and changes in net position). The total should agree with the amount reported on line 9 of the statement of operations (and changes in net position).

- C. **Other Information.** Provide other information relative to program or operating expenses.

**Note 23. Other Expenses:**

	1993	1992
A. Other Expenses:		
(1) _____	\$    xx	\$    xx
(2) _____	xx	xx
(3) _____	xx	xx
Total.....	\$    xxx	\$    xxx

B. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Report the identity and amount of any other expenses. The amount shall agree with the amount reported on line 14 of the statement of operations.

- B. **Other Information.** Provide other information relevant to other expenses.

**Note 24. Extraordinary Items/Prior Period Adjustments:**

A. Extraordinary Items:	
(1) _____	\$    xx
(2) _____	xx
Total.....	\$    xxx

B. Prior Period Adjustments:	
(1) _____	\$    xx
(2) _____	xx
Total.....	\$    xxx

B. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Disclose the nature and amount of extraordinary items and the prior period adjustments. The amount of extraordinary items should agree with the amount on line 17 of the statement of operations (and changes in net position). The total amount of prior period adjustments should agree with the total on line 20.

**Other Information.** Provide other information relative to extraordinary items.

**Note 25. Non-Operating Changes:**

	1993	1992
A. Increases:		
(1) Transfers-In:		
(a) _____	\$ xx	\$ xx
(b) _____	xx	xx
(c) _____	xx	xx
(2) Donations Received.....	xx	xx
(3) Other increases.....	xx	xx
(4) Total Increases.....	\$ xxx	\$ xxx
B. Decreases:		
(1) Transfers-Out:		
(a) _____	\$ xx	\$ xx
(b) _____	xx	xx
(c) _____	xx	xx
(2) Donations.....	xx	xx
(3) Other decreases.....	xx	xx
(4) Total Decreases.....	xxx	xxx
C. Net Non Operating Changes.....	\$ xxx	\$ xxx

D. Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Instructions.** Disclose any transactions that directly affected the net position during the fiscal year that were not part of the revenues and financing sources, expenses, extraordinary items, or prior period adjustments. The total other changes should agree with the amount on line 23 of the statement of operations and changes in net position.

- A. **Increases.** Transactions that increased the net position during the fiscal year, including transfers-in from Treasury and other Federal entities, non-cash donations received, and other non-operating increases.
- B. **Decreases.** Transactions that decreased the net position during the fiscal year, including transfers-out to Treasury and other Federal entities, non-cash donations to non-Federal entities, and other non-operating decreases.
- C. **Net Transfers.** The sum of lines A4 and B4.
- D. **Other Information:** Provide other information relative to non operating changes.

**NOTE 26. Other Disclosures:** Report other information relating to the reporting entity that provides a further understanding of the entity's financial position and results. Examples are changes in the reporting entity, such as new areas of responsibility, and events occurring after the close of the reporting period, that may have an impact on the reporting entity's financial position and/or results.

Other Information: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTE 27. Contingencies:** Disclose information for both loss or gain contingencies as required by Statement of Financial Accounting Standards No. 5 "Accounting for Contingencies" and subsequent pronouncements. Also disclose an estimate of obligations related to canceled appropriations for which the reporting entity has contractual commitment for payment.

## STANDARD GENERAL LEDGER CROSSWALK

This section provides a crosswalk from the chart of accounts in the U. S. Government Standard General Ledger (SGL) to the principal statements presented previously in this attachment. The following should be considered when using the crosswalk.

- o The crosswalk lists posting accounts only. Posting accounts are those which receive the original entry(s) of a transaction, as opposed to summary accounts which subtotal (or total) the balances of specified posting accounts.
- o The account balance used should be the end of the period account balance, unless the account number is marked with a (B), which means the beginning of the period balance should be used; or an (E-B), which means the end of the period balance less the beginning of the period balance should be used.
- o Lines on the statements that require calculations do not cite the SGL account for each line referenced in the calculation. This information is available for each referenced line.
- o Certain SGL accounts might contain amounts that would be reported in more than one reporting classification. The following symbols indicate which portions of the accounts should be reported for the reporting classification.

<u>Symbol</u>	<u>Data Element Requirement</u>
E	Entity assets
O	Non-entity assets
I	Intragovernmental
G	Governmental
F	Covered by Budgetary Resources
U	Not Covered by Budgetary Resources

- o The Treasury fund symbol should be used to determine the proper reporting lines for the SGL equity accounts (3000 series) on the statement of financial position.
- o The development of these financial statements has resulted in the need for new SGL accounts. The proposed accounts are marked with a single asterisk (\*). Also certain financial statement lines will require additional analysis. These are marked with a double asterisk (\*\*).

# Crosswalk for the Statement of Financial Position

Line	SGL Account
1a1	1010 (E,I)
1a2	1610, 1611, 1690 (E, I)
1a3	1310, 1319 (E, I)
1a4	1340*, 1349* (E, I)
1a5	1410, 1450 (E, I)
1a6	1990 (E, I)
1b1	1610, 1611, 1690 (E, G)
1b2	1310, 1319 (E, G)
1b3	1340** 1350, 1359, 1399, 1551, 1559 (E, G)
1b4	1340*, 1349* (E, G)
1b5	1410, 1450 (E, G)
1b6	1920, 1990 (E, G)
1c	1110, 1120, 1190, 1195, 1200 (E)
1d	1521*, 1522*, 1523*, 1524*, 1529* (E)
1e	1511*, 1512*, 1513* (E)
1f	1571*, 1572* (E)
1g	1530* (E)
1h	1541*, 1542*, 1549* (E)
1i	1561*, 1569* (E)
1j	1710, 1720, 1730, 1739, 1740, 1749, 1750, 1759, 1760, 1769, 1810, 1819, 1820, 1829, 1830, 1839, 1840, 1849, 1890 (E)
1k	1591*, 1599*, 1990, (E)
1l	Calculated; sum lines 1a thru 1l
2a1	1010 (O,I)
2a2	1310, 1319 (O, I)
2a3	1340*,1349* (O, I)
2a4	1410, 1450, 1990 (O, I)
2b1	1310, 1319 (O, G)
2b2	1340*, 1349* (O, G)
2b3	1410, 1450, 1990 (O, G)
2c	1110, 1120, 1190, 1195, 1200 (O)
2d	1910, 1919, 1990 (O)
2e	calculated; sum lines 2a, 2b, 2c and 2d
3	calculated; sum lines 1m and 2e
4a1	2110, 2120, 2130, 2190 (F, I)
4a2	2140 (F, I)
4a3	2510, 2520, 2530, 2540, 2590 (F, I)
4a4	2400, 2310, 2320, 2920, 2930, 2990 (F, I)
4b1	2110, 2120, 2130, 2190 (F, G)
4b2	2140 (F, G)
4b3	2180 (F, G)
4b4	2940 (F, G)
4b5	2610, 2620, 2690 (F, G)
4b6	2210, 2310, 2320, 2400, 2920, 2990 (F, G)
4c	calculated; sum 4a and 4b
5a1	2110, 2120, 2130, 2190, (U, I)
5a2	2510, 2520, 2530, 2540, 2590 (U, I)
5a3	2310, 2400, 2320, 2920, 2930, 2990 (U, I)
5b1	2110, 2120, 2130, 2190 (U, G)
5b2	2510, 2520, 2530, 2540, 2590 (U, G)



5b3	2940 (U, G)
5b4	2610, 2620, 2690 (U, G)
5b5	2220, 2310, 2400, 2910, 2920, 2990 (U, G)
5c	calculated; sum lines 5a and 5b
6	calculated; sum lines 4c and 5c
7a	3100, 3110
7b	3210, 3220, <3230>
7c	3310, 3320
7d	3400, 3500, 3610, 3620
7e	3501
7f	calculated; sum lines 7a, 7b, 7c, 7d and 7e
8	calculated; sum lines 6 and 7f

**Crosswalk for the Statement of Operations and Changes in Net Position**

<u>Line</u>	<u>SGL Account</u>
1	5700, 5799
2a	5100, 5200 (both G)
2b	5100, 5200 (both I)
3	5300 (G)
4	5300 (I)
5	5800
6	5400, 5500, 5600, 5900, 7110, 7190
7	3620
8	Calculated; sum lines 1 thru 7.
9	6100**, 6199, 6400, 6600
10a	6500 (G)
10b	6500 (I)
11	6100**
12	6100**
13a	6310
13b	6320
13c	6330
14	6900, 7210, 7220, 7290, 7600
15	Calculated; sum lines 9a thru 14.
16	Calculated; line 8 less line 15.
17	7300
18	Calculated; line 16 Plus (Minus) line 17.
19	3100, 3110, 3210, 3220, 3230, 3310, 3400, 3501, (B) (B)
20	7400
21	Calculated; line 19 Plus (Minus) line 20
22	Amount from line 18.
23	3100, 3110, 3210, 3220, 3230, 3400 (all E-B)
24	Calculated: line 21 sum Plus (Minus) lines 22 and 23; also equals 3100, 3110, 3210, 3220, 3230, 3310, 3400, 3501

# Crosswalk for the Statement of Cash Flows (Direct Method)

Cash flow categories in the 10's, 20's, 30's, 40's, and 90's are defined as object classes in OMB circular A-11. These categories represent cash outflows.

Cash Flow Categories in the 60's, 70's, and 80's are defined in the document immediately following the crosswalk for the cash flow statement-indirect method. These categories have been established by the Standard General Ledger Issues Resolution Committee for the sole purpose of Cash Flow Statement preparation. These categories which represent cash inflows are under review by the SGL board and are provided here to assist agencies in completing the cash flow statement.

## CASH FLOW DIRECT METHOD FRAMEWORK

Operating Inflows - Outflows	+/-	Financing Inflows - Outflows	+/-	Investing Inflows - Outflows	=	Net Change in Cash
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Line	Cash Flow Category*/SGL Account
1	60.1, 60.2, 60.3, 60.4, 60.5, 60.6, 60.7
2	63.0
3	65.1, 65.3, 65.5
4	67.0
5	68.0
6	69.0
7	Calculated; sum lines 1 thru 6
8	43.0
9	11.1, 11.3, 11.5, 11.7, 11.8, 12.1, 12.2, 13.0
10	21.0, 22.0
11	23.1, 23.2, 23.3
12	24.0
13	25.1, 25.2, 25.3, 25.4, 25.5
14	26.0
15	42.0
16	41.0
17	43.0, 44.0, 91.0, 92.0
18	Calculated; sum lines 9 thru 17
19	Calculated; line 7 less line 18
20	70.0
21	31.0, 32.0
22	72.0
23	33.1, 79.0
24	74.0
25	33.2
26	76.0, 77.0
27	Calculated; Net lines 20 thru 26
28	80.0
29a	82.1

29b	82.2
30a	83.1
30b	83.2
31	Calculated; Net lines 28 thru 30
32	84.0
33	85.0
34	86.0
35	87.0
36	88.1, 88.2
37	Calculated; Net lines 31 thru 36
38	Calculated; Net lines 19, 27, and 37
39	BB 1010, BB 1110, BB 1120, BB 1190, BB 1195, BB 1200
40	EB 1010, EB 1110, EB 1120, EB 1190, EB 1195, EB 1200
41	Calculated; equal to line 18 on the Statement of Operations
42	
5700, 5799	
43	1310, 1319 (both EB - BB)
44	1350, 1359, 1399 (all EB - BB)
45	1410, 1450, 1910, 1919, 1990 (all EB - BB)
46	2110, 2120, 2130, 2140, 2190 (all EB - BB)
47	2180, 2210, 2220, 2310, 2320, 2400, 2610, 2620, 2690, 2910, 2920, 2940, 2990 (all EB - BB) (for 2940; the portion related to interest amortization)
48	6100 ** Use data Elements
49	6100 ** Use data Elements (includes any non-cash item that is not recorded as a liability in the lines above.)
50	6100 ** Use data Elements
51	Calculated; net lines 42 thru 50
52	Calculated; net lines 41 and 51
53	Calculated amount
54	Calculated amount
55	Calculated amount

#### Crosswalk for the Statement of Cash Flows (Indirect Method)

Cash Flow Categories in the 10's, 20's, 30's, 40's, and 90's are defined as object classes in OMB circular A-11. These Categories represent cash outflows.

Cash Flow Categories in the 60's, 70's, and 80's are defined in the attached document. These categories have been established by the Standard General Ledger Issues Resolution Committee for the sole purpose of Cash Flow Statement preparation. These represent cash inflows.

The document immediately following the crosswalk for the cash flow statement-indirect method provides information on cash flow category/object class definitions.

# CASH FLOW INDIRECT METHOD FRAMEWORK

Net Operating Results	+/-	Accrual Adjustments	+/-	Financing/ Investing Inflows - Outflows	=	Net Change in Cash
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## Line Cash Flow Category\*/SGL Account

The following section is taken from the U.S. Standard General Ledger chart of accounts.

1	Calculated; equal to line 18 on the Statement of Operations
2	5700, 5799
3	1310, 1319 (both EB - BB)
4	1410, 1450, 1910, 1919, 1990 (all EB - BB)
5	2110, 2120, 2130, 2140, 2190 (all EB - BB)
6	2180, 2210, 2220, 2310, 2320, 2400, 2610, 2620, 2690, 2910, 2920, 2940, 2990 (all EB - BB) (for 2940; the portion related to interest amortization)
7	6100 ** Use data Elements (depreciation/amortization)
8	6100 ** Use data Elements (includes any non-cash item that is not recorded as a liability in the lines above.)
9	6100 ** Use data Elements
10	Calculated; net lines 2 thru 9
11	Calculated; net lines 1 and 10
12	70.0
13	31.0, 32.0
14	72.0
15	33.1, 79.0
16	74.0
17	33.2
18	76.0, 77.0
19	Calculated; net lines 13 thru 19
20	80.0
21a	82.1
21b	82.2
22a	83.1
22b	83.2
23	Calculated; net lines 21 thru 23b
24	84.0
25	85.0
26	86.0
27	87.0
28	88.1, 88.2
29	Calculated; net lines 24 thru 29
30	Calculated; net lines 12, 20, 30
31	BB 1010, BB 1110, BB 1120, BB 1190, BB 1195, BB 1200
32	EB 1010, EB 1110, EB 1120, EB 1190, EB 1195, EB 1200
33	BB 2140, plus 6300, minus EB 2140
34	Calculated amount
35	Calculated amount
36	Calculated amount

**Direct Cash Flow  
Proposed Cash Flow Categories  
Definitions**

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
	CASH PROVIDED BY OPERATING ACTIVITIES			
1.	Tax Collections	60.1	Individual Income Taxes	Federal income taxes collected from individuals.
		60.2	Corporate Income Taxes	Federal income taxes collected from public corporations.
		60.3	Social Insurance Taxes and Contributions - Federal	Federal social security and unemployment taxes collected from individuals and businesses. (Old Age and Survivors Insurance, Disability Insurance, Hospital Insurance, Medicare/Medicaid, Unemployment Insurance)
		60.4	Excise Taxes	Federal taxes levied on the sale, production, or consumption of commodities. (liquor, gasoline, cigarettes, telephone, boats...)
		60.5	Estate and Gift Taxes	Federal taxes levied on the transfer of money, property, gifts, bequests, and donations to another individual.

FORM AND CON- TENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
		60.6	Custom Duties	Federal taxes levied on foreign commodities and manufactured goods.
		60.7	Other Taxes	Any other Federal tax receipts from sources other than those described above. (Patents, trademarks, judicial fees, etc.)
2.	Sales of Goods and Services	63.0	Receipts from Sales of Goods and Services	Receipts from the sale of a good or service.
3.	Interest and Penalties	65.1	Interest	Interest received on loans, investments and other equities.
		65.3	Penalties	Receipts from fines, penalties and forfeitures for violations of laws and regulations.
		65.5	Reimbursement of Administrative Costs	Fees and other charges for administrative and other professional services. (cost of auditing provided by the government and accounting services and administering special programs.)
4.	Benefit Programs	67.0	Benefit Programs	CSRS, FERS, Railroad Retirement, and other retirement contributions.

FORM AND CON- TENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
5.	Insurance and Guarantee Premiums	68.0	Insurance and Guarantee Premiums	Premium collections: for the guarantee of Federal loans and deposits in financial institutions. (FSLIC, Mortgage Insurance)
6.	Other Operating Cash Provided	69.0	Other Operating Cash Receipts	Any other non-tax proceeds from operations other than those described above (Petty cash, imprest funds, undeposited collections, unconfirmed collections, and other monetary assets.
7.	Total Cash Provided		Total Cash Provided	Sum lines 1-6
	CASH USED BY OPERATING ACTIVITIES			
8.	Interest and Dividends		Interest and Dividends	See OMB circular A-11
9.	Personnel Services and Benefits	11.1	Full-Time Permanent	See OMB circular A-11
		11.3	Other than Full- Time Permanent	See OMB circular A-11
		11.5	Other Personnel Compensation	See OMB circular A-11



FORM AND CON- TENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
		11.7	Military Personnel	See OMB circular A-11
		11.8	Special Personal Services Payments	See OMB circular A-11
		12.1	Civilian Personnel Benefits	See OMB circular A-11
		12.2	Military Personnel Benefits	See OMB circular A-11
		13.0	Benefits for Former Personnel	See OMB circular A-11
10.	Travel and Transportation	21.0	Travel and Transportation of Persons	See OMB circular A-11 and include other travel & transportation advances to be repaid.
		22.0	Transportation of Things	See OMB circular A-11
11.	Rent, Communications and Utilities	23.1	Rental Payments to GSA	See OMB circular A-11
		23.2	Rental Payments to Others	See OMB circular A-11

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
		23.3	Communications, Utilities and Miscellaneous Charges	See OMB circular A-11
12.	Printing and Reproduction	24.0	Printing and Reproduction	See OMB circular A-11
13.	Other Contractual Services	25.1	Consulting Services	See OMB circular A-11
		25.2	Other Services	See OMB circular A-11
		25.3	Purchase of Goods and Services from Government Accounts	See OMB circular A-11
		25.4	Operation of GOCOs	See OMB circular A-11
		25.5	Research and Development Contracts	See OMB circular A-11
14.	Supplies and Materials	26.0	Supplies and Materials	See OMB circular A-11
15.	Insurance Claims and Indemnities	42.0	Insurance Claims and Indemnities	See OMB circular A-11

FORM AND CON- TENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
16.	Grants, Subsidies and Contributions	41.0	Grants, Subsidies and Contributions	See OMB circular A-11 and include other grant, subsidy and contribution advances to be repaid.
17.	Other Operating Cash Used	44.0	Refunds	See OMB circular A-11
		91.0	Unvouchered	See OMB circular A-11
		92.0	Undistributed	See OMB circular A-11
18.	Total Cash Used		Total Cash Used	Sum Lines 9-17
19.	Net Cash Provided (Used) by Operating Activities		Net Cash Provided (Used) by Operating Activities	Line 7 minus Line 18
	CASH PROVIDED (USED) BY INVESTING ACTIVITIES			
20.	Sale of Property, Plant and Equipment	70.0	Proceeds from Sale of Property Plant and Equipment	Proceeds from the sale of real property, public domain lands, buildings, docks and piers, equipment and personal property.

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
21.	Purchase of Property, Plant and Equipment	31.0	Equipment	See OMB circular A-11.
		32.0	Land and Structures	See OMB circular A-11
22.	Sale of Securities	72.0	Proceeds from Sale of Securities	Proceeds from the liquidation of government-owned stocks, bonds, and securities.
23.	Purchase of Securities	33.1	Cash Disbursements for Acquisition of Public Securities	See definition of object class 33.0 in OMB circular A-11 as it refers to "Investments in Securities."
		79.0	Cash Disbursements for Acquisition of Federal Securities	Disbursements for the acquisition of government-owned stocks, bonds, and securities.
24.	Collection of Loans Receivable	74.0	Proceeds from Collections of Loans Receivable	Proceeds from the liquidation or realization of government monies loaned or advanced Including direct government loans, and other advances to be repaid.

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
25.	Creation of Loans Receivable	33.2	Cash Disbursements for Issuance of Loans	See definition of object class 33.0 in OMB circular A-11 as it refers to "Loans."
26.	Other Investing Cash Provided (Used)	76.0	Other Cash Receipts from Investing Activities	Other cash receipts from investing activities from sources other than those described above.
		77.0	Other Cash Disbursements from Investing Activities	Other cash disbursements from investing activities from sources other than those described above.
27.	Net Cash Provided (Used) by Investing Activities		Net Cash Provided (Used) by Investing Activities	Sum Lines 20-26.
	CASH PROVIDED (USED) BY FINANCING ACTIVITIES			
28.	Appropriations (Current Warrants)	80.0	Cash Received from Appropriations	Amount of Fund Balance with Treasury for appropriations realized and trust fund draw downs.

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
29a.	Restorations	82.1	Restorations of Appropriations	Amounts of appropriations that become available after written off or withdrawn by administrative action because the appropriation expired, returned to unappropriated receipts, or withdrawn/lapsed from liquidating appropriations.
29b.	Transfers of Cash from Others	82.2	Transfers of Cash from Others	Amount of Fund Balance with Treasury transferred from one appropriation to another.
30a.	Withdrawals	83.1	Withdrawals of Appropriations	Amount of Fund Balance with Treasury related to an appropriation that was withdrawn by administrative action.
30b.	Transfers of Cash To Others	83.2	Transfers of Cash to Others	Amount of the cash transferred from one appropriation to another.
31.	Net Appropriations		Net Appropriations	Sum Lines 28-30
32.	Borrowing from the Public	84.0	Borrowing From the Public	Amounts received from issuance of Treasury debt to the public.

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
33.	Repayments on Loans from the Public	85.0	Repayments on Loans From the Public	Amounts disbursed to liquidate Treasury debt held by the public.
34.	Borrowing from the Treasury and the Federal Financing Bank	86.0	Agency Borrowings from Treasury and Fed Fin Bank	Proceeds of agency borrowings from the Treasury and the Federal Financing Bank.
35.	Repayments on Loans from the Treasury and the Fed. Fin. Bank	87.0	Agency Repayments on Treasury and Fed Fin Bank Loans	Amounts disbursed by agencies to repay their borrowings from the Treasury and the Federal Financing Bank.
36.	Other Borrowings and Repayments	88.1	Other Cash Receipts - Financing	Amounts of all cash receipts associated with financing activities, not described above.
		88.2	Other Cash Disbursements - Financing	Amounts of all cash disbursements associated with financing activities, not described above.
37.	Net Cash Provided (Used) by Financing Activities		Net Cash Provided (Used) by Financing Activities	Sum Lines 31-36.

FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./ OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
38.	Net Cash Provided (Used) by Operating, Investing, and Financing Activities		Net Cash Provided (Used) by Operating, Non-Operating and Financing Activities	Sum Lines 19, 27 and 37.
39.	Fund Balances with Treasury, Cash, and Foreign Currency Beginning Balance (BB)	BB 1010	Fund Balance with Treasury	
		BB 1110	Undeposited Collections	
		BB 1120	Imprest Funds	
		BB 1190	Other Cash	
		BB 1195	Other Monetary Assets	
		BB 1200	Foreign Currency	



FORM AND CONTENT LINE NO.	FORM AND CONTENT LINE TITLE	CASH FLOW CAT./OBJ. CLASS	CASH FLOW CATEGORY/OBJECT CLASS	Cash Flow Category/Object Class Definition
40.	Fund Balances with Treasury, Cash, and Foreign Currency <u>Ending Balance (EB)</u>	EB 1010	Fund Balance with Treasury	Sum of lines 38 and 39 should equal line 40.
		EB 1110	Undeposited Collections	
		EB 1120	Imprest Fund	
		EB 1190	Other Cash	
		EB 1195	Other Monetary Assets	
		EB 1200	Foreign Currency	

Note 1: Various expenses will be affected by advances. If the nature of the advance cannot be determined and properly classified, it should be classified in Category 92.0, Other Operating Cash Undistributed in the Operating section.

**Crosswalk for the Statement of Budgetary Resources and Actual Expenses**

<u>Column</u>	<u>SGL Account</u>
1	4111, 4112, 4115, 4116, 4117, 4118, 4119, 4131, 4141, 4142, 4150, 4240, 4391 (all E-B) + 4132, 4143, 4160, 4170, 4180, 4190, 4210, 4220, 4230, 4250, 4310, 4410, (all E) + 4450 (B)
2	4320, 4800, 4870, 4880, 4900, 4970, 4980* (E-B), less 4250
3	4250 (Alternately, the direct portion of 4320, 4800, 4870, 4880, 4900, 4970, 4980 can be used on line 2 and the reimbursable portion on line 3)
4	Calculated; from line 15 on the statement of operations.

<u>Line</u>	<u>SGL Account</u>
A	Calculated; equal to line 4 above.
B1	1610, 1611, 1690, 1710, 1720, 1730, 1740, 1750, 1760, 1810, 1820, 1830, 1840, 1890, 1910 (all E-B) (Include amounts related to asset acquisition only)
B2	1350 (increases only)
B3	(Include other capitalized items in expended authority not in line B1 and B2)
C1	6100 (portion)
C2	6100 (portion)
C3	6100 (portions other than on C1 and C2), 6199, 6310, 6320, 6330, 6400, 7600 (all U)
D	4900, 4970, 4980
E	4250
F	Calculated; line D less E

MODEL SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of the Sample Loan Program (SLP), as required by the Chief Financial Officers Act of 1990. They have been prepared from the books and records of SLP in accordance with the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in OMB Bulletin 93-02, and SLP's accounting policies which are summarized in this note. These statements are therefore different from the financial reports, also prepared by SLP pursuant to OMB directives, that are used to monitor and control SLP's use of budgetary resources.

B. Reporting Entity

The following is an example of a disclosure that would be appropriate for a reporting entity comprised of selected commercial functions, revolving funds, trust funds, and/or other fund accounts. (The account names(s) and four digit account number(s) included in the account's unique identification code covered by the financial statements can be included in this note. Otherwise, they must be presented somewhere in the Annual Financial Statement, e.g., on the Title Page).

The Sample Loan Program (SLP) is a program of the U.S. Sample Department (SD) that makes direct loans to xxxx and xxxx for construction, reconstruction or renovation of facilities, and housing. The program is funded by three appropriations:

- ABCL, which was established to lend funds for the construction and renovation of facilities;
- DEFL which was established to lend funds for the construction and renovation of housing; and
- GHIL, which was established in 1986 to replace ABCL and DEFL and to alleviate severe housing shortages and renovate or reconstruct older facilities.

Neither ABCL nor DEFL has issued any new loan obligations since 1981.

The following is an example of a disclosure that would be appropriate for a reporting entity that is an entire organization. (The account names(s) and four digit account number(s) included in the account's unique identification code covered by the financial statements can be included in this note. Otherwise, they must be presented somewhere in the Annual Financial Statement, e.g., on the Title Page).

The Sample Administration (SA) was created by the Sample Act of 19xx, as amended. The U.S. Congress enacted this legislation to provide for the Federal Government an economic and efficient system for the procurement and operation of buildings, procurement and distribution of general supplies, acquisition and management of a motor vehicle fleet, management of automated data processing resources, and management of telecommunications programs. SA provides those services through the operation of several appropriated revolving funds.

The accompanying consolidated financial statements of SA include the accounts of all funds under SA control.<sup>1</sup>

C. Budgets and Budgetary Accounting

Each GHIL loan disbursement is financed by a combination of two sources: one for the long-term cost of the loan and another for the remaining non-subsidized portion of the loan. Congress annually adopts a one year appropriation, available for obligation in the fiscal year for which it is provided, to cover the estimated long term costs of the GHIL loans. The long term costs are defined as the net present value of the estimated cash outflows associated with the loans less the estimated cash inflows. The portion of each loan disbursement that does not represent long-term cost is financed under a permanent indefinite borrowing authority to borrow funds from the Department of the Treasury. Congress also annually adopts an appropriation bill limitation limiting the dollar amount of obligations that can be made for direct loans.

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<sup>1</sup> If the financial statements do not include the salaries and administrative expenses (S&E) applicable to the reported activities, this paragraph should be replaced by the following:

The accompanying consolidated financial statements of SA do not include the salaries and expenses associated with operating SA.

A permanent indefinite appropriation is available to finance the costs of re-estimates that occur after the year in which the loan is disbursed. A modification requires that budget authority for the additional cost is appropriated, or is available out of existing appropriations or from other budgetary resources.

D. Basis of Accounting

Transactions are recorded on a accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds.

E. Revenues and Other Financing Sources

SLP receives the majority of the funding needed to support the program through appropriations. The SLP receives both annual and multi-year appropriations that may be used, within statutory limits, for operating and capital expenditures (primarily equipment, furniture, and furnishings). Additional amounts are obtained through reimbursements for services performed for other federal agencies. Also, SLP receives gifts from donors and interest on invested funds.

Appropriations are recognized as revenues at the time the related program or administrative expenses are incurred. Appropriations expended for property and equipment are recognized as expenses when the asset is consumed in operations.<sup>2</sup> Other revenues are recognized when earned, i.e., goods have been delivered or services rendered. The differences between the accrual basis recognition of appropriations expensed and budgetary basis recognition of outlays are presented in note xx.

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<sup>2</sup> This sentence would be included only if the entity records depreciation of property or equipment.

F. Funds with the U.S. Treasury and Cash

SD does not, for the most part, maintain cash in commercial bank accounts. Cash receipts and disbursements are processed by the U.S. Treasury. The Funds with U.S. Treasury and Cash are primarily appropriated, revolving, and trust funds that are available to pay current liabilities and finance authorized purchase commitments. Cash balances held outside the U.S. Treasury are not material.

G. Foreign Currency

SD maintains small balances of foreign currencies to be used to make payments in foreign countries. Those balances are reported at the U.S. dollar equivalent using the exchange rate in effect on the last day of the reporting period. There are no restrictions on the use or conversions of these currencies.

H. Gold and Other Monetary Assets

Gold is valued at market, which is the price reported for gold at the London fixing. The statutory price of gold is \$42.222 per ounce.

I. Loans Receivable

Loans are accounted for as receivables after funds have been disbursed. For loans obligated prior to October 1, 1991, loan principal, interest, and penalties receivable are reduced by an allowance for estimated uncollectible amounts. The allowance is estimated based on past experience, present market conditions, and an analysis of outstanding balances. For loans obligated on or after October 1, 1991, the loans receivable are reduced by an allowance equal to the present value of the subsidy costs (due to the interest rate differential between the loans and Treasury borrowing, the estimated delinquencies and defaults net of recoveries, the offset from fees, and other estimated cash flows) associated with these loans.

J. Inventories

SLP's inventories are comprised, primarily, of small amounts of materials held for sale. The inventories on hand at year end are stated at the lower of cost (using the first-in, first-out method) or market value. The recorded values are adjusted for the results of physical inventories taken periodically in accordance with a cyclical counting plan. Expenditures or expenses are recorded when the inventories are sold.

K. Investments in U.S. Government Securities

Investments in U.S. Government securities are reported at cost, or amortized cost net of amortized premiums or discounts. Premiums or discounts are amortized into interest income over the term of the investment. SD's intent is to hold investments to maturity, unless they are needed to finance claims or otherwise sustain the operations of the SLP. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity.

L. Property and Equipment

The land, buildings and equipment in which the SLP operates is provided by the General Services Administration, who charges the SLP rent that approximates the commercial rental rates for similar properties. Equipment is capitalized at cost if the initial acquisition cost is \$5,000 or more. Equipment with an acquisition cost of less than \$5,000 is expensed when purchased. Depreciation of buildings and equipment is not recognized.<sup>3</sup>

M. Prepaid and Deferred Charges

Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of prepayment and recognized as expenditures/expenses when the related goods and services are received.

N. Liabilities

Liabilities represent the amount of monies or other resources that are likely to be paid by SLP as the result of a transaction or event that has already occurred. However, no liability can be paid by SLP absent an appropriation. Liabilities for which an appropriation has not been enacted are therefore classified as unfunded liabilities and there is no certainty that the appropriations will be enacted. Also, liabilities of SLP arising from other than contracts can be abrogated by the Government, acting in its sovereign capacity.

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<sup>3</sup> A suggested disclosure for a reporting entity that records depreciation is as follows:

Buildings are depreciated using the straight line method over estimated useful lives ranging from 25 to 40 years. Equipment is depreciated using the straight line method over useful lives which, for most equipment, range from 5 to 20 years.



O. Borrowings Payable to the Treasury

Borrowings Payable to the Treasury result from loans from the Treasury to fund the ABCL, DEFL and GHIL loans described in Note B. The ABCL and DEFL funds, and the financing account for GHIL, are required to make periodic principal payments to Treasury based on the collections of loans receivable.

P. Interest Payable to Treasury

All three funds have interest payable to Treasury. SD is required to make periodic interest payments to Treasury based on its debt to Treasury.

Q. Contingencies

SLP is a party in various administrative proceedings, legal actions, environmental suits, and claims brought by or against it. In the opinion of SLP management and legal counsel, the ultimate resolution of these proceedings, actions and claims, will not materially affect the financial position or results of operations of SLP.

R. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned and the accrual is reduced as leave is taken. Each year, the balance in the accrued annual leave account is adjusted to reflect current pay rates. To the extent current or prior year appropriations are not available to fund annual leave earned but not taken, funding will be obtained from future financing sources.

Sick leave and other types of nonvested leave are expensed as taken.

S. Retirement Plan

The majority of the SLP's employees participate in the Civil Service Retirement System (CSRS), to which SD makes matching contributions equal to 7 percent of pay. On January 1, 1987, the Federal Employees Retirement System (FERS) went into effect pursuant to Public Law 99-335. Most employees hired after December 31, 1983, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1984, can elect to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to SD which automatically contributes 1 percent of pay and matches any employee contribution up to an additional 4 percent of pay.

For most employees hired since December 31, 1983, SLP also contributes the employer's matching share for Social Security.



SLP does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, applicable to its employees. Reporting such amounts is the responsibility of the Office of Personnel Management and the Federal Employees Retirement System.

T. Comparative Data

Comparative data for the prior year have not been presented because this is the first year for which financial statements are prepared for SLP activities. In future years, comparative data will be presented in order to provide an understanding of changes in the financial position and operations of the SLP.



## FORM AND CONTENT OF AGENCY FINANCIAL STATEMENTS

The chart below lists the changes made to the guidance for agency financial statements, identifies the SFFAS, if applicable, that requires the change and identifies the first year for which the financial statements must reflect the changes. Earlier implementation is encouraged. The changes are listed in the order in which they appear in the Bulletin.

Changes required to be implemented in connection with the 1993 statements are shaded in the body of the bulletin. Changes not shaded and deletions, except those identified below, are effective for the 1994 financial statements. However, earlier implementation is encouraged.

SUMMARY OF CHANGES	FIRST YEAR FOR WHICH CHANGE IS REQUIRED
Implementation of the hierarchy of accounting principles	9/30/93
Elimination of disclosure of differences between accounting standards followed and Title 2	9/30/93
Classification of assets as entity and non-entity (SFFAS No. 1)	9/30/94
Classification of assets as intragovernmental and governmental (SFFAS No. 1)	9/30/94
Method of calculating allowance for estimated uncollectible accounts receivable (SFFAS No. 1)	9/30/94
Recognition of interest receivable as a separate classification (SFFAS No. 1)	9/30/94
Presentation of information related to credit reform assets	9/30/94
Recognition of inventory and related property (seven categories) (SFFAS No. 3)	9/30/94
Classification of liabilities as covered by budgetary resources and as not covered by budgetary resources (SFFAS No. 1)	9/30/94
Presentation of the components of net position i.e., unexpended appropriations, invested capital, cumulative results of operations on the face of the statement of financial position	9/30/94

# SUMMARY OF CHANGES

## FIRST YEAR FOR WHICH CHANGE IS REQUIRED

Modifying the treatment of prior period adjustments	9/30/94
Elimination of the separate presentation of unfunded expenses on the statement of operations	9/30/94
Presentation on the statement of cash flows (direct method) of a reconciliation of net income to net cash provided (used) by operating activities and a supplemental schedule of financing and investing activity	9/30/94
Presentation on the statement of cash flows (indirect method) of a supplemental schedule of financing and investing activity and a separate disclosure of the amount of interest paid	9/30/94
Separate footnote disclosure of obligated and unobligated portions of fund balance with treasury (SFFAS No.1)	9/30/94
Separate footnote disclosure of the components of investments in Treasury securities (SFFAS No. 1)	9/30/94
Footnote disclose of certain information related to the seven categories of inventory (SFFAS No. 3)	9/30/94
Footnote disclosure of the current portion of other liabilities (SFFAS No. 1)	9/30/94
Footnote disclosure of an estimate of obligations related to canceled appropriations	9/30/93



THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

September 30, 1993

BULLETIN NO. 93-20

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Information on Major Natural Disaster Assistance

1. Purpose. This Bulletin provides instructions for submitting monthly reports on the budgetary resources available for major disaster assistance programs and the associated obligations. This information is needed to ensure that there is accurate accounting of the assistance provided to States in connection with natural disasters.

2. Coverage. This Bulletin applies to all Federal agencies that provide disaster assistance as specified below.

3. General policies and requirements. This monthly reporting requirement is designed to provide reliable State-by-State data on major natural disaster assistance. Currently, the reporting will be limited to disaster assistance provided in connection with the floods in the Midwest and Hurricanes Andrew, Iniki, and Omar. OMB will notify agencies if additional requirements occur.

Agencies that provide disaster assistance covered by this Bulletin will submit monthly reports in the format of Attachment A.

**A. Separate reports are required for each major disaster.** Currently, that means separate reports for flood assistance and for hurricane assistance. Within each report, all the programs that provide disaster assistance will be listed separately. In some instances, a single budget account may contain multiple programs. An agency contact (name and phone number) must be provided for each program.

The reports will indicate the budgetary resources available for disaster assistance and the associated obligations. For these purposes, disaster assistance will include amounts spent by Federal agencies for the repair of damaged Federal facilities.

PC spreadsheets (in Lotus 1-2-3 format) for use in preparing the monthly reports will be provided separately by the agency's OMB budget examiner. Hard-copies of the report will be submitted to OMB. In addition, budget examiners may require Lotus files on disk. All amounts will be reported in millions of dollars. The reports will contain the information described below. Attachment B provides detailed instructions on the reporting requirements.

A. Budgetary resources. The reports will indicate the amount of budget authority provided in supplemental appropriations and any additional amounts for assistance derived from base appropriations. Unreleased contingent appropriations will be shown separately. This section of the report will also indicate the percentage of non-Federal cost share required, if any.

For loan programs, the loan level and subsidy budget authority (BA) will be shown separately. The subsidy BA will be a non-add item. Obligational data will be reported for both the program (loan) level and the subsidy BA.

B. Obligations by fiscal year. The reports will indicate the amounts expected to be obligated in fiscal years 1992, 1993, 1994, and 1995, as appropriate, for each disaster assistance program.

C. Obligations by State. Agencies will report for each State receiving disaster assistance:

- 1) Cumulative obligations.--The cumulative amount obligated on behalf of the State as of the last day of the past month (e.g., the report due November 15, 1993 will show the total amount of obligations incurred through October 31, 1993). Amounts will include funds obligated during fiscal years 1992 and 1993; and
- 2) Projected obligations through FY 1994.--The total amount estimated to be obligated on behalf of the State by the end of fiscal year 1994. This will include amounts obligated during fiscal years 1992 and 1993.

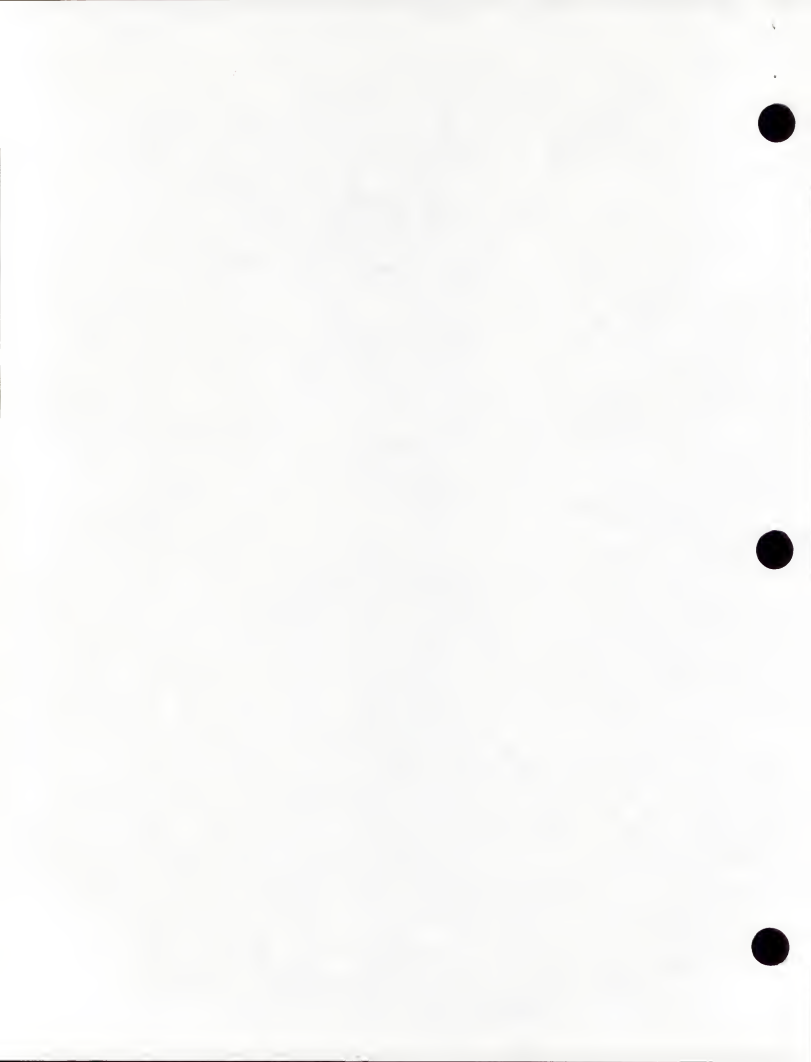
4. Effective date. The provisions of this Bulletin are effective immediately. The requested data on major disaster assistance will be submitted to the agency's OMB budget examiner by the 15th of each month and will provide information on funding and obligations through the end of the preceding month. The first report, which will cover funding and estimated obligations as of September 30, 1993, is due no later than October 15, 1993.

5. Inquiries. Questions concerning these reporting requirements should be addressed to Cameron Leuthy, Budget Review and Concepts Division, telephone (202) 395-3821. Questions concerning specific disaster assistance programs should be addressed to the OMB budget examiner responsible for the program.



Leon E. Panetta  
Director

Attachments





**Major Disaster Tracking**  
**Disaster:** \_\_\_\_\_

(in millions of dollars)

[Column 1]	[Column 2]	[Column 3]	[Column 4]	[Column 5]	[Column 6]	[Columns 7 - 10]			
Agency/Program	BA provided in P.L. (    ) /1	Budgetary Resources				Projected Obligations by Year			
		Contingency Appropriations Not released	Addit. Disaster Assist. from Base Appropriations	Total Resources Available	Non-federal Cost Share Percent Required	FY 1992	FY 1993	FY 1994	FY 1995
Agency									
Agency Contact:									
phone #:									
Loan Program/Account									
Loan Level									
Subsidy BA									
Grant Program/Account									
S & E/Admin Account									

Subtotal by Agencies

/1 Excludes \$ million in unreleased contingency funds for the following programs:

09/27/93

## Major Disaster Tracking

Disaster: \_\_\_\_\_

(in millions of dollars)  
Obligations by State  
[Columns 11 - 20]

[Column 1]

Agency/Program

Cumulative Obligations to Date

Agency

Agency Contact:

phone #:

Loan Program/Account

Loan Level

Subsidy BA

Grant Program/Account

S & E/Admin Account

(State)

(State)

(State)

(State)

(State)

(State)

(State)

(State)

(State)

Total

Subtotal by Agencies

09/27/93

# Major Disaster Tracking

Disaster: \_\_\_\_\_

(in millions of dollars)

Obligations by State

[Columns 21 - 30]

[Column 1]

Agency/Program

Total Projected Obligations through Sept. 30, 1994

Agency

Agency Contact:

phone #:

Loan Program/Account

Loan Level

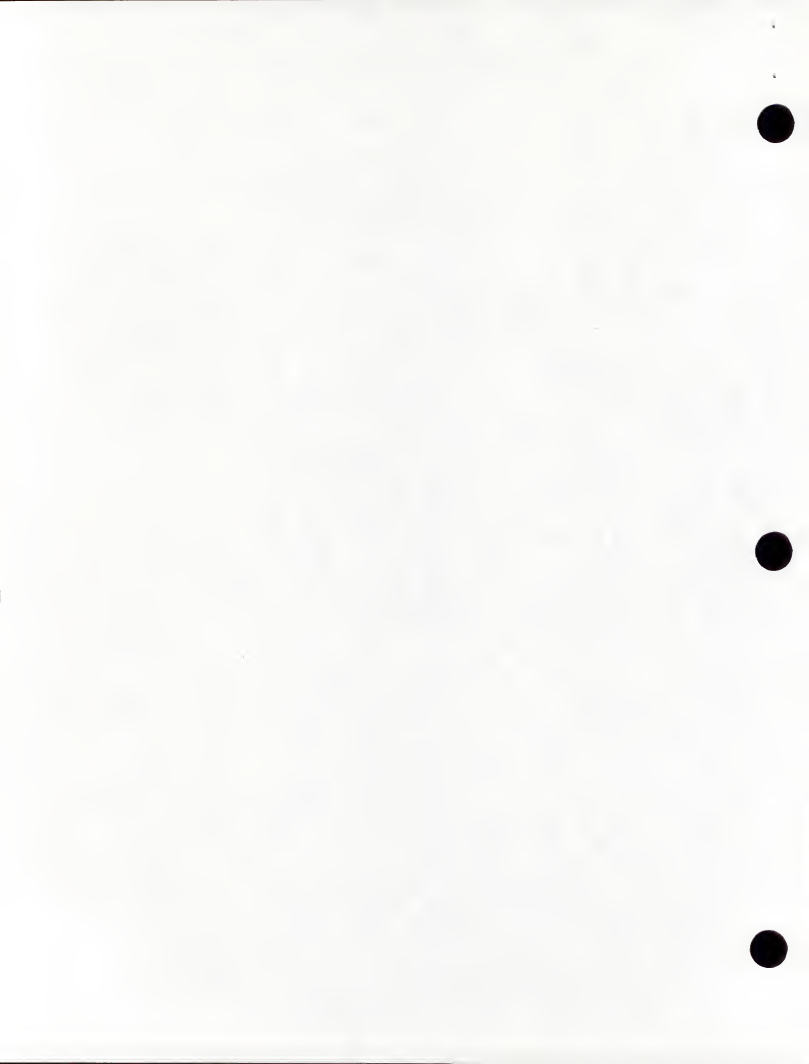
Subsidy BA

Grant Program/Account

S & E/Admin Account

(State)	(State)	(State)	(State)	(State)	(State)	(State)	(State)	(State)	(State)	Total
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	-------

Subtotal by Agencies



INSTRUCTIONS FOR REPORTS ON MAJOR NATURAL DISASTER ASSISTANCE

Reports (hard copy) will be submitted to OMB by the 15th of each month. The reports will be prepared in the format of Attachment A, using the Lotus 1-2-3 shell provided by OMB. All amounts will be entered in millions of dollars.

Separate reports are required for each major disaster. Currently, separate reports will be submitted for flood assistance (related to the floods in the Midwest) and for hurricane assistance (related to Hurricanes Andrew, Iniki, and Omar). Within each report, all the programs that provide disaster assistance will be listed separately, and the required information will be provided for each program.

**Agency/Program (column 1)**

This column lists each program that provides disaster assistance for which reporting is required. *Applicable programs have been identified and entered in this column by OMB.* In some instances, multiple program breaks within a single budget account are required. If programs are missing or should be combined, please advise the OMB budget examiner responsible for the program.

An agency contact (name and phone number) must be provided who can respond to questions on the information reported. Separate agency contacts may be listed for each program, if necessary.

For loan programs, both the loan level and subsidy budget authority (BA) will be shown, and obligations will be reported for each.

**BA Provided in Emergency Supplemental Appropriations (column 2)**

This column shows the amount of budget authority provided in emergency supplemental appropriations. *Amounts have been entered by OMB.* If there are any questions regarding the derivation of these amounts, contact the OMB budget examiner.

#### Contingency Appropriations Not Released (column 3)

Unreleased contingent appropriations will be shown in this column and will be excluded from the amounts reported in columns 2 and 4. To the extent that contingent appropriations are released, the amounts should be deducted from this column and included in columns 2 and 4, as appropriate. *Amounts have been entered by OMB.* If these amounts are not consistent with agency records, please advise your OMB budget examiner.

#### Additional Assistance from Base Appropriations (column 4)

Report the additional amounts for assistance derived from base appropriations. Amounts should be reported only if the agency specifically earmarked regular funds for disaster usage.

#### Total Resources Available (column 5)

Enter the sum of columns 2, 3, and 4.

#### Non-Federal Cost Share Percent Required (column 6)

Report the percentage of non-Federal cost share required, if any. If no cost sharing is required, enter "none".

#### FY 1992, 1993, 1994, and 1995 Obligations (columns 7 - 10)

Report the total amount expected to be obligated during fiscal years 1992, 1993, 1994, and 1995. Amounts should not be reported on a cumulative basis. Note: Information on FY 1992 obligations is applicable only to hurricane assistance.

#### Cumulative Obligations by State (columns 11 - 20)

*Columns headings have been provided by OMB for each State that may receive disaster assistance covered by these reporting requirements.* Report the cumulative amount obligated for each State through the last day of the past month (e.g., the report due November 15, 1993 will show total obligations through October 31, 1993). A total (for all States) will also be provided. Include amounts obligated in fiscal years 1992, 1993, and 1994. If no assistance was provided to a particular State, leave the column blank. Do not delete any columns.

**Total Obligations Projected through FY 1994 (columns 21 -30)**

*Columns headings have been provided by OMB for each State that may receive disaster assistance covered by these reporting requirements. Report the cumulative amount projected to be obligated for each State by the end of fiscal year 1994. A total (for all States) will also be provided. Include amounts obligated in fiscal years 1992 and 1993. If no assistance will be provided to a particular State, leave the column blank. Do not delete any columns.*







THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

September 30, 1993

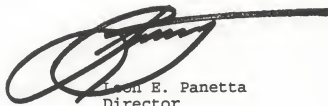
OMB BULLETIN NO. 93-19

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionments Under Continuing Resolutions, Fiscal  
Year 1994

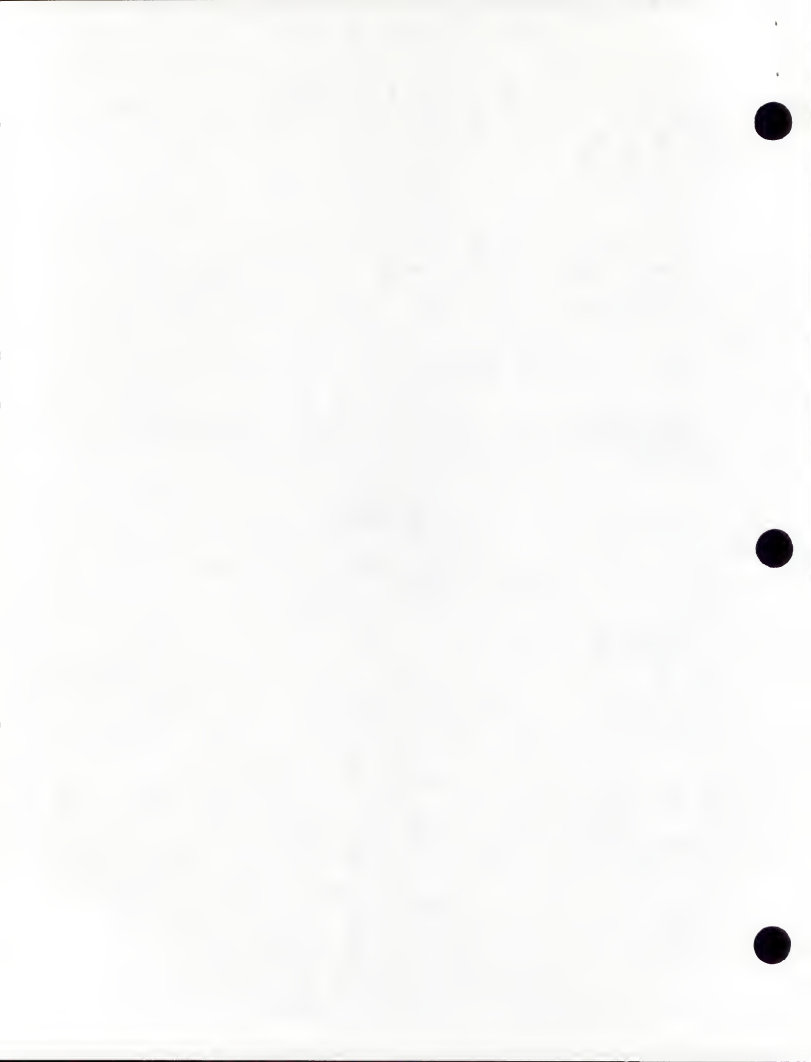
This Bulletin provides instructions on apportionments of amounts provided by short-term Continuing Resolutions for Fiscal Year 1994.

Please address any questions to the OMB representative with primary budget responsibility for the account, to OMB General Counsel Robert Damus (202-395-5044), or to Associate General Counsel for Budget Rosalyn Rettman (202-395-4778).

A large, stylized handwritten signature in black ink, which appears to read "Leon E. Panetta", is written over the typed name and title.

Leon E. Panetta  
Director

Attachment



APPORTIONMENT OF AMOUNTS APPROPRIATED  
UNDER CONTINUING RESOLUTIONS

I. The apportionment of funds.

- A. Amount. Continuing Resolutions (CRs) may provide funding until regular FY 1994 appropriations are enacted. Pertinent projects or activities covered by CRs shall be continued, as follows:
1. When there are House and Senate passed versions of the regular 1994 appropriations acts as of October 1, 1993. The amount available is the lower of either the House, Senate, or the current year rates, except that where an item is included in only one version, the pertinent project or activity shall be continued at the lower of the current year rate or the rate permitted by the one House.
  2. When there is only the House passed version as of October 1, 1993. The amount available is the lower of the House or current year rates, except that where an item is funded in applicable appropriations acts for the fiscal year 1993 and is not included in the House passed version, the pertinent project or activity shall be continued at the rate of operations not exceeding the current year rate.
  3. Restriction on amounts available for civilian personnel compensation and benefits. Notwithstanding paragraphs 1 and 2, above, the amount available for civilian personnel compensation and benefits is no higher than the amount necessary to support the reduced personnel level ordered by the President's Executive Order 12839, issued February 10, 1993.  
  
Questions regarding this restriction should be addressed to the OMB representative with primary responsibility for the account or Ed Rea (202) 395-3172.
- B. Period of availability. Amounts available under CRs are for the length of time specified by the CR, for example, 21 days.
- C. Purpose. The purpose of a CR is to fund temporarily the normal operations of government. Under a CR, appropriations are provided to continue projects and activities of the Federal government under the



authorities and conditions provided in applicable appropriations acts for the prior year.

- D. Conditions. The amounts made available under CRs are subject to the same terms and conditions that are specified in the enacted 1993 appropriations acts.
- E. Apportionment. All accounts are automatically apportioned. In addition, agencies may request written apportionments.
  - 1. Automatic apportionment. Under the automatic apportionment, the rate of spending is the lower of either: (1) a pro-rated level to reflect a constant rate of obligation over the period of availability specified by the CR; or (2) the seasonal rate of obligation.

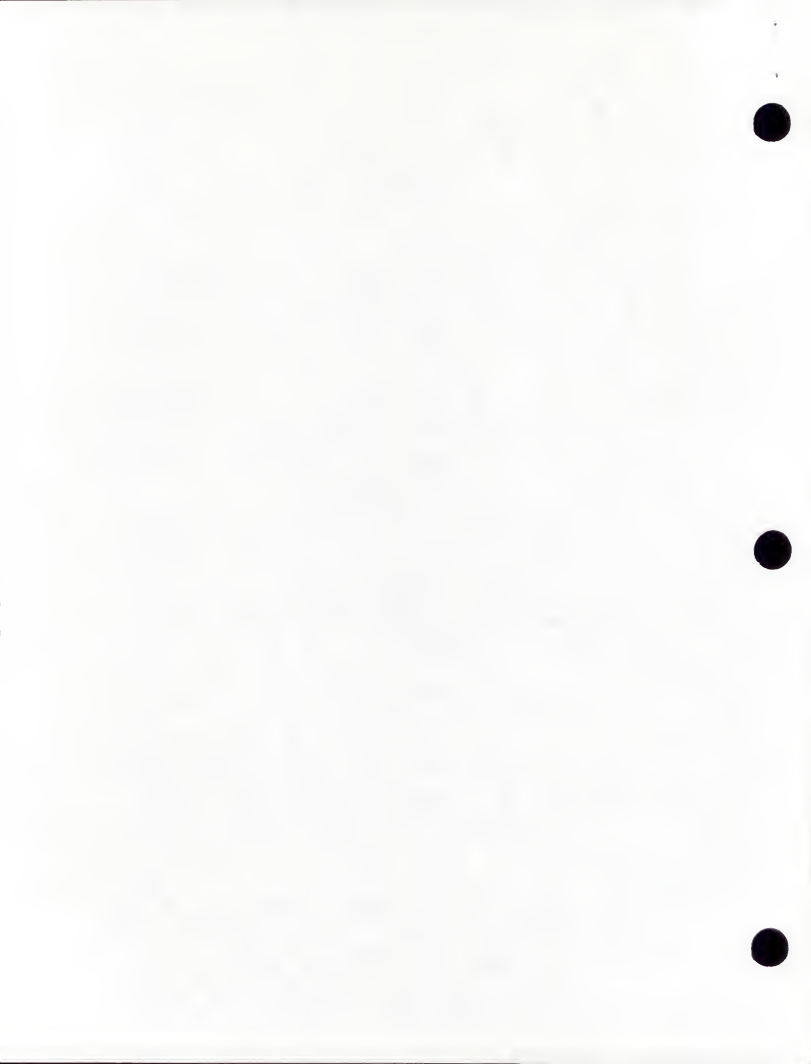
The *pro-rated level* is calculated by multiplying the annualized appropriation (i.e., the lower of the House, Senate (if any), or current rate) by the number of days the CR is in effect divided by 365. For example, if the CR is in effect through the 21st of October, the annualized appropriation will be multiplied by 5.8% (21/365).

To determine the *seasonal rate of obligation*, calculate the historical rate (percentage) of obligation for the first period of the CR of either the prior fiscal year or an average of a number of prior years. Then multiply the historical rate (percentage) by the annualized appropriation (i.e., the lower of the House, Senate (if any), or current rate) provided under the CR.

The amount automatically apportioned under the CR is the lower of the prorated or the seasonal rate.

*Example:* If the lowest of Senate, House and current levels for a program is \$100,000, the CR provides \$100,000 in appropriations for fiscal year 1993, and the normal pattern of obligation is flat, then the prorated or the seasonal authority should be used. Of this amount, \$5,800 ( $.058 \times \$100,000$ ) would be automatically

available for the first 21 days of fiscal year 1994. If, however, the seasonal rate of the 21



days yields an amount lower than \$5,800, then the lower amount is apportioned.

2. Written reapportionment. In cases where the rate of obligation is affected by seasonality and the normal pattern of obligation exceeds the lowest of the Senate (if any), House or current levels, the agency may request reapportionment to reflect the seasonality of obligation. A written request for reapportionment with adequate justification should be forwarded to the OMB representative with primary budget responsibility for the account, *as soon as possible*.
3. Footnotes. All footnotes and other conditions placed on the prior year apportionments remain in effect under an automatic apportionment. Should an agency desire to seek modification of such footnotes and conditions, a reapportionment request should be submitted to the agency's OMB budget representative with primary responsibility for the account.

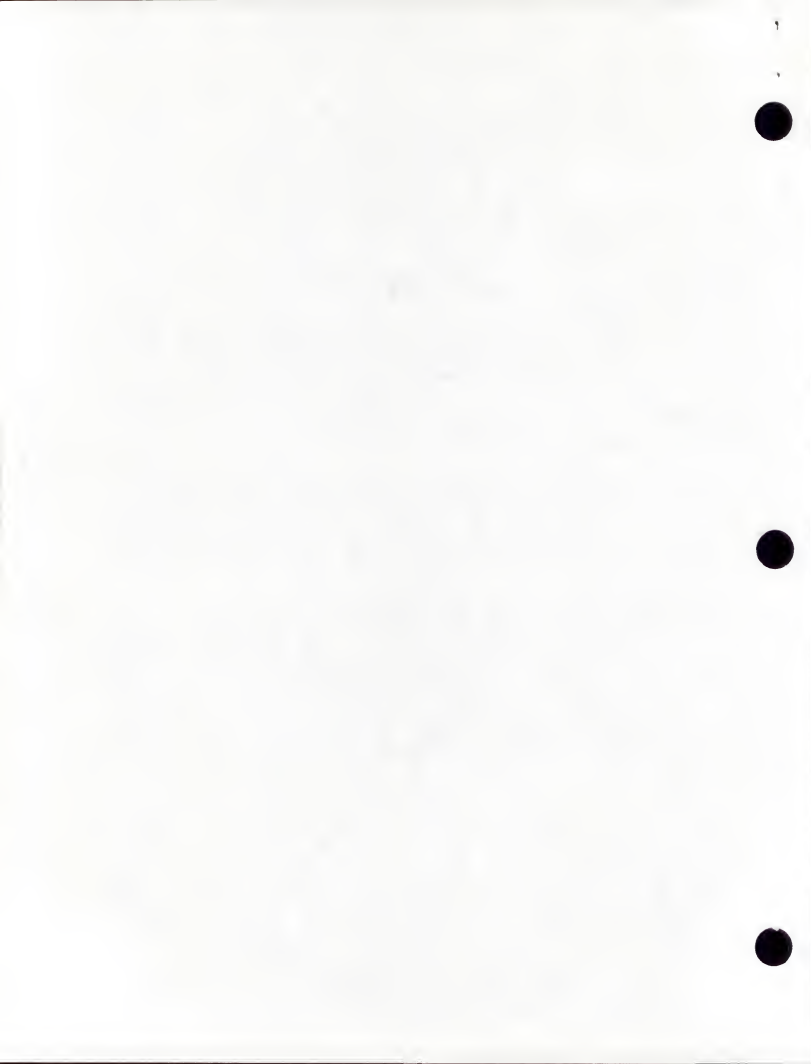
- F. Credit Programs. CRs generally make available budgetary resources to support the costs<sup>1</sup> associated with direct and guaranteed loan activities that were conducted in fiscal year 1993. The limitations on credit activity levels remain, subject to the terms and conditions specified in the enacted 1993 Appropriations Acts.

## II. The passage of regular appropriations.

If during the period covered by a CR a regular appropriations bill is enacted, agencies will seek reapportionment to reflect the new levels of appropriation. The total amount subject to reapportionment will equal the total amount made available for the fiscal year 1994 in the regular appropriation. At this point, agencies should refer to OMB Circular No. A-34 for further instructions on budget execution under regular appropriations.

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<sup>1</sup> These are the subsidy amounts.







THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503  
June 25, 1993

OMB BULLETIN NO. 93-18

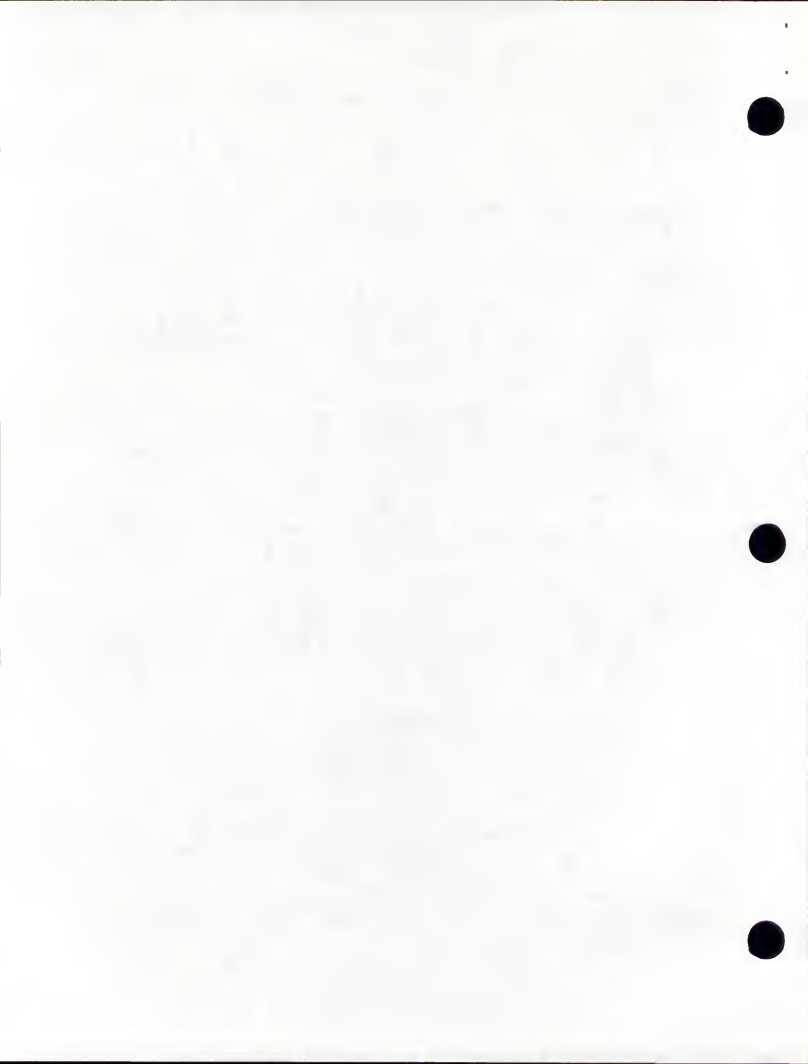
TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS  
SUBJECT TO THE CHIEF FINANCIAL OFFICERS ACT

SUBJECT: Audited Financial Statements

1. Purpose. This Bulletin requires pilot agencies defined by the Chief Financial Officers (CFOs) Act of 1990 to submit audited financial statements to the Office of Management and Budget (OMB) and the Congress through 1996, and accelerates the submission date of audited financial statements required by the CFOs Act.
2. Authority. This Bulletin is issued under the authority of the Budget and Accounting Act of 1921, as amended, the Budget and Accounting Act of 1950, and the CFOs Act of 1990. Particular reference is made to 31 U.S.C. 1104 (e) and 31 U.S.C. 1105 (a)(11) which vest authority in the President to obtain such financial information considered necessary to detail appropriately the financial condition of the government.
3. Applicability. This Bulletin applies to those executive departments and agencies listed in the Attachment which are covered by the CFOs Act.
4. Background. The CFOs Act of 1990 was enacted to improve the financial management of the Federal agencies. A key provision of the Act is a requirement that the agencies listed in the Act prepare and submit to the Director of OMB audited financial statements covering their revolving funds, trust funds, and activities engaged in substantial commercial functions; and that ten organizations also listed in the CFOs Act submit financial statements for their entire organization on a pilot basis.

The preparation and audit of financial statements has provided significant financial and related information, identified and stimulated correction of deficiencies in the agencies' financial systems, and improved understanding of the agencies' financial condition and results. Accordingly, it is beneficial to continue and expand the audited financial reporting process.

It has been determined that the information in audited financial statements, as it is refined and improved over time, will be of most value for the Congress and the President if the statements are issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had. Therefore, this Bulletin establishes March 1 following the close of the fiscal year as the due date for audited financial statements.



In establishing March 1 as the due date, it is recognized that certain agencies have not yet complied with the current June 30 due date for submission of audited financial statements to the head of the agency. However, the availability and usefulness of financial statements will be accelerated if work to remove impediments to the preparation and audit of statements is given emphasis now, and, if necessary, changes to the scheduling and phasing of audit work are addressed now, rather than at some future point.

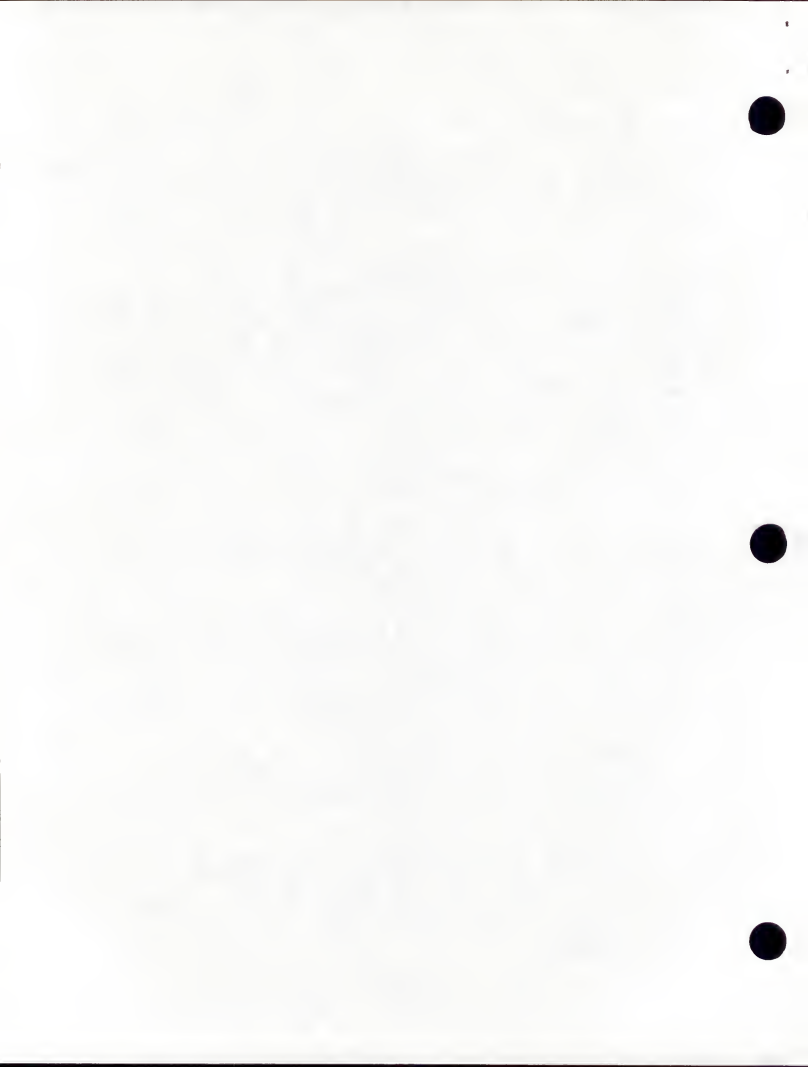
In order to meet the March 1 due date, CFOs should strive to provide auditors the financial statements as soon as possible after year end, and auditors of agency financial statements should schedule and conduct as much of the audit work as possible before the close of the fiscal year. A financial statement audit can be segmented into four phases: the planning phase, the internal control phase, the testing phase, and the reporting phase. While planning continues throughout the audit, the bulk of the planning effort should be accomplished before the close of the fiscal year. In addition, the work required to complete the internal control phase can be accomplished before year end. If this approach is utilized, the auditor will have performed a substantial portion of the audit before the end of the fiscal year, and will need to complete only selected aspects of the testing and reporting phases following year end.

5. Policy. To continue to receive and expand the benefits of audited financial statements:

- A. The organizations listed in the CFOs Act for the pilot project for preparing organization-wide audited financial statements shall prepare organization-wide audited financial statements for fiscal years 1993, 1994, and 1995.
- B. The audited financial statements required by the CFOs Act covering agencies' trust funds, revolving funds and commercial functions, and those of the organizations referred to in paragraph 5.A., shall be completed by March 1 of each year following the fiscal year for which the statement is prepared. The audited financial statements are to be submitted to the Director of OMB and made available to the appropriate Congressional committees by March 1, unless a waiver of the reporting date is granted by OMB.

This reporting date also applies to the audited financial statements of government corporations that are included in the pilot organization-wide financial statements of the Departments of Agriculture and Housing and Urban Development.

- C. Agencies are to define the reporting entities covering the revolving funds, trust funds and commercial activities so as to provide the most useful presentation of information. This presentation includes incorporating in the financial statements all costs incurred by the agency in support of the activities of the revolving funds, trust funds, and commercial functions covered by the reporting entity.



- D. The head of each executive department and agency subject to the CFOs Act is responsible for ensuring the preparation, obtaining the audit, and ensuring the submission of audited financial statements.
- E. Agencies experiencing difficulty funding the required preparation and audit of financial statements are encouraged to use any funds available to the agency for managing the activities of the reporting entity, to the extent funds are available and this use is permitted by law, to pay for the preparation and audit of the financial statements.

6. Effective Date. The provisions of this bulletin are effective immediately.

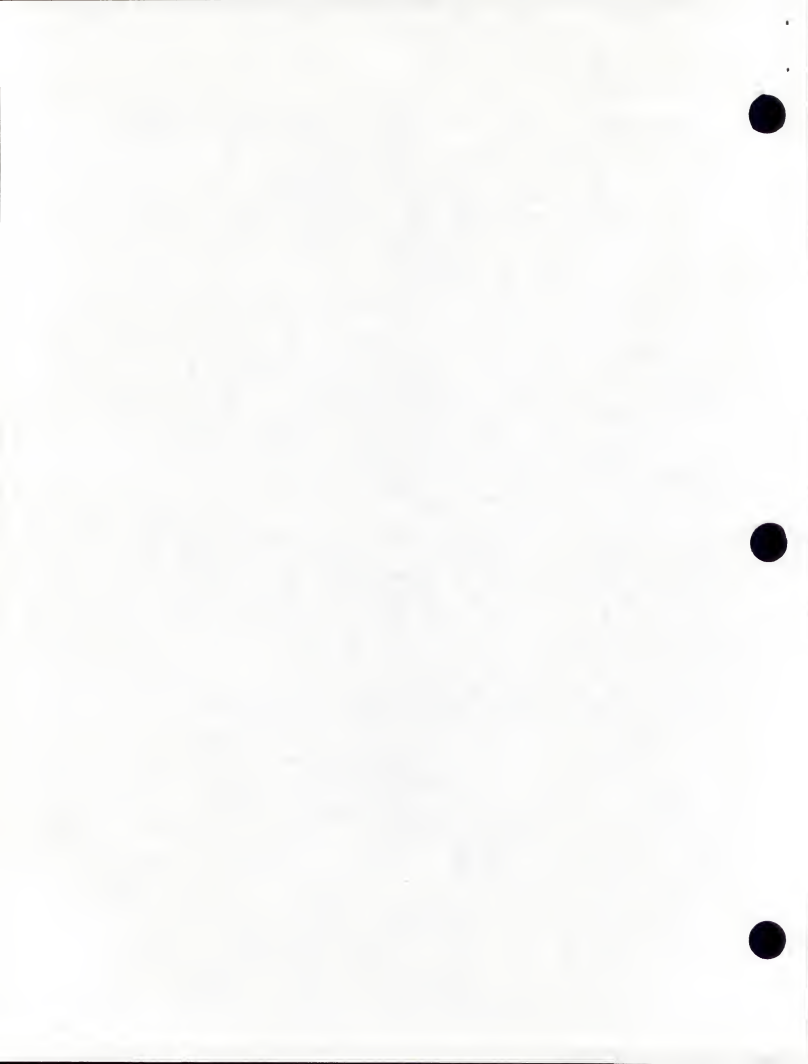
7. Waiver of Requirements. If circumstances prevent an agency from meeting the acceleration requirements presented in paragraph 5.B. of this Bulletin for the 1993 and 1994 financial statements, a written request for an extension must be submitted jointly by the CFO and the Inspector General to the Controller, Office of Federal Financial Management. The request must describe the reason(s) for the delay, describe the steps that will be taken to avoid the need for an extension in subsequent years, and indicate the expected submission date. For the 1993 financial statements, the request will automatically be granted. For the 1994 financial statements, the Controller will review the extension request and, if circumstances warrant, waive the acceleration requirements.

If, for 1995 and subsequent years, financial statements cannot be prepared and audited in accordance with the acceleration requirements of this Bulletin, a written request for a waiver must be submitted by the head of the executive department or agency to the Director of OMB. The request must include the information called for above. If circumstances warrant, the Director of the OMB will waive the acceleration requirements. Questions on the waivers should be addressed to OMB's Financial Standards and Reporting Branch, on (202) 395-3993.

8. Inquiries: Inquiries and requests for assistance should be directed to the Financial Standards and Reporting Branch on (202) 395-3993. Copies of this Bulletin are available from the Executive Office of the President, Publications Office, on (202) 395-7332.



Leon E. Panetta  
Director



**EXECUTIVE AGENCIES COVERED BY  
THIS BULLETIN**

Department of Agriculture  
Department of Commerce  
Department of Defense  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Agency for International Development  
Environmental Protection Agency  
Federal Emergency Management Agency  
General Services Administration  
National Aeronautics and Space Administration  
National Science Foundation  
Nuclear Regulatory Commission  
Office of Personnel Management  
Small Business Administration







EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

June 30, 1993

THE DIRECTOR

OMB BULLETIN NO. 93-17

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Revised Statistical Definitions for  
Metropolitan Areas (MAS)

1. Purpose: This Bulletin establishes revised definitions for the Nation's MAS. These new definitions, contained in the attached four lists, take effect on June 30, 1993. They reflect the MA standards published on March 30, 1990, and the demographic data drawn from the 1990 Decennial Census. This Bulletin also provides guidance on the use of the definitions of MAS.

This Bulletin establishes 14 new Primary Metropolitan Statistical Areas (PMSAs): Fitchburg-Leominster, MA, Lawrence, MA-NH, Lowell, MA-NH, Manchester, NH, New Bedford, MA, Portsmouth-Rochester, NH-ME, and Worcester, MA-CT, in the Boston-Worcester-Lawrence, MA-NH-ME-CT Consolidated Metropolitan Statistical Area (CMSA) and Bergen-Passaic, NJ, Jersey City, NJ, Middlesex-Somerset-Hunterdon, NJ, Monmouth-Ocean, NJ, Nassau-Suffolk, NY, Newark, NJ, and Waterbury, CT, in the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA CMSA.

2. Background: Pursuant to 44 U.S.C. 3504(d)(3) and 31 U.S.C. 1104(d) and E.O. No. 10,253 (June 11, 1951), the Office of Management and Budget (OMB) defines MAS for use in Federal statistical activities. OMB updates these definitions each June, adding new areas that qualify as MAS and cities that qualify as central cities for MAS.
3. Metropolitan Areas: This Bulletin gives the definitions of all MAS in the United States and Puerto Rico based on the standards published on March 30, 1990, in the Federal Register (55 FR 12154-12160) and the 1990 Decennial Census data. A total of 253 Metropolitan Statistical Areas (MSAs) are being recognized. There will be 19 CMSAs, consisting of 76 PMSAs. List I provides titles and definitions of all MSAs; List II presents similar information for CMSAs and PMSAs. List III identifies the MSAs, PMSAs, and CMSAs of each State. List IV provides titles and definitions for the New England County Metropolitan Areas (NECMAs). MSAs, PMSAs, and NECMAs are categorized by their 1990 population size, as follows:

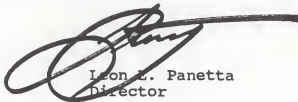
Level A -- Areas of 1 million or more  
Level B -- Areas of 250,000 to 999,999  
Level C -- Areas of 100,000 to 249,999  
Level D -- Areas of less than 100,000

4. Use of Metropolitan Area Definitions: All agencies that conduct statistical activities to collect and publish data for MAS should use the most recent definitions of MAS established by OMB.

OMB establishes and maintains the definitions of the MAS solely for statistical purposes. In periodically reviewing and revising the MA definitions, OMB does not take into account or attempt to anticipate any nonstatistical uses that may be made of the definitions, nor will OMB modify the definitions to meet the requirements of any nonstatistical program.

Therefore, if an agency uses the MA definitions in a nonstatistical program, it is the agency's responsibility to ensure that the definitions are appropriate for such use. In cases where an agency is publishing for comment a proposed regulation that would use the MA definitions for a nonstatistical purpose, the agency should seek public comment on the proposed use of the MA definitions. An agency using the MA definitions in a nonstatistical program may modify the MA definitions, but only for the purposes of that program. In these cases, however, such modifications should be clearly identified as deviations from the OMB standard definitions of MAS, in order to avoid confusion with the standard statistical definitions.

5. List of Metropolitan Area Definitions: A complete list of Metropolitan Areas as of June 30, 1993, is available from the National Technical Information Service (NTIS), Document Sales, 5205 Port Royal Road, Springfield, VA 22161 (703-487-4650) (Accession Number PB 93-505-824). This list is also available through NTIS in electronic form (Wordperfect 5.1) (Accession Number PB93-505-816).
6. Inquiries: Inquiries concerning MA standards and the statistical uses of MA definitions should be directed to Maria E. Gonzalez (202-395-7313).



Leon L. Panetta  
Director

Attachments

METROPOLITAN AREAS 1993

LISTS I-IV

Statistical Policy Office  
Office of Management and Budget  
Attachments to OMB Bulletin No. 93-17



The Office of Management and Budget (OMB) defines Metropolitan Statistical Areas (MSAs) in terms of entire counties, except in the six New England States where they are defined in terms of cities and towns. If an area has more than 1 million population and meets certain other requirements specified in the Metropolitan Area standards published in the Federal Register (55 FR 12154-12160, March 30, 1990), it is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components recognized as Primary Metropolitan Statistical Areas (PMSAs). The set of areas known as MSAs, PMSAs, and CMSAs are collectively designated Metropolitan Areas (MAs).

Effective June 30, 1993, there are 253 MSAs, 76 PMSAs, and 19 CMSAs including 3 MSAs, 3 PMSAs, and 1 CMSA in Puerto Rico. Attached are four lists containing the definitions of these areas based on the MA standards published in the Federal Register on March 30, 1990, and 1990 Decennial Census data. List I is a comprehensive alphabetical listing of all MSAs, PMSAs, and CMSAs. It presents the definitions and central cities for each MSA, and identifies each PMSA and CMSA by title only (referring the user to List II for their definitions). List II provides definitions of each CMSA and its component PMSAs. Both List I and List II present central cities in the order in which they appear in the area title and then in order of their 1990 population. List III identifies the MSAs, PMSAs, and CMSAs by State, with cross references to the list on which to find the area's definition and central cities. Parentheses around MA titles in List III indicate that an area has become part of another or has a new title. List IV specifies the definitions of New England County Metropolitan Areas (NECMAs). There are 12 NECMAs. Note that the changes in status indicated in Lists I, II, and IV with "new," "added," "deleted," or "transferred" are relative to definitions and central cities in existence just prior to the December 1992 MA announcement. Any MSA restored or having a change in boundaries as of the June 1993 announcement is shown in List I with an asterisk to the left of the title; the same notation applies in List II for any PMSA created, restored, or having a change in boundaries. In addition, MA central cities and counties deleted in December 1992 but restored in the June 1993 announcement, as well as those counties newly added in June 1993, are marked with an asterisk preceding the city and county names in Lists I, II, and IV.

The first column of each list contains Federal Information Processing Standards (FIPS) codes issued by the National Institute of Standards and Technology (NIST) in the Department of Commerce to standardize the coding of electronic data processing information. NIST has assigned a unique four digit code for each MSA, PMSA, and NECMA and a unique two digit code for each CMSA.



T I  
METROPOLITAN AREAS

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0040	ABILENE, TX	MSA	C	Taylor County	Abilene, TX
0060	AGUADILLA, PR	MSA	C	Aguada Municipio Aguadilla Municipio Moca Municipio (Isabela Municipio deleted)	Aguadilla, PR
0080	AKRON, OH	PMSA	B	(See List II, Cleveland-Akron CMSA)	
0120	ALBANY, GA	MSA	C	Dougherty County Lee County	Albany, GA
0160	ALBANY-SCHENECTADY-TROY, NY	MSA	B	Albany County Montgomery County Rensselaer County Saratoga County Schenectady County Schoharie County (added) (Greene County deleted)	Albany, NY Schenectady, NY Troy, NY Saratoga Springs, NY (added)
0200	ALBUQUERQUE, NM	MSA	B	Bernalillo County Sandoval County (added) Valencia County (added)	Albuquerque, NM
0220	ALEXANDRIA, LA	MSA	C	Rapides Parish	Alexandria, LA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0240	ALLENTOWN-BETHLEHEM-EASTON, PA* (Former title: Allentown- Bethlehem-Easton, PA-NJ)	MSA	B	Carbon County Lehigh County Northampton County (Warren County, NJ transferred to New York- Newark, NY-NJ-PA PMSA)	Allentown, PA Bethlehem, PA (Easton, PA deleted)
0280	ALTOONA, PA	MSA	C	Blair County	Altoona, PA
0320	AMARILLO, TX	MSA	C	Potter County Randall County	Amarillo, TX
0360	ANAHEIM-SANTA ANA, CA (See Orange County, CA)				
0380	ANCHORAGE, AK	MSA	C	Anchorage Borough	Anchorage, AK
0400	ANDERSON, IN (See Indianapolis, IN)				
0405	ANDERSON, SC (See Greenville-Spartanburg-Anderson, SC)				
0440	ANN ARBOR, MI	PMSA	B	(See List II, Detroit-Ann Arbor-Flint CMSA)	
0450	ANNISTON, AL	MSA	C	Calhoun County	Anniston, AL
0460	APPLETON-OSHKOSH-NEENAH, WI	MSA	B	Calumet County Outagamie County Winnebago County	Appleton, WI Oshkosh, WI Neenah, WI
0470	ARECIBO, PR	PMSA	C	(See List II, San Juan-Caguas-Arecibo CMSA)	

\* Pursuant to P.L. 101-136, Section 525, Easton was added to the title effective November 3, 1989.



<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
0480	ASHEVILLE, NC	MSA	C	Buncombe County Madison County (added)	Asheville, NC
0500	ATHENS, GA	MSA	C	Clarke County Madison County Oconee County (Jackson County deleted)	Athens-Clarke County, GA
0520	ATLANTA, GA	MSA	A	Barrow County Bartow County (added) Carroll County (added) Cherokee County Clayton County Cobb County Coweta County DeKalb County Douglas County Fayette County Forsyth County Fulton County Gwinnett County Henry County Newton County Paulding County Pickens County (added) Rockdale County Spalding County Walton County (Butts County deleted)	Atlanta, GA (Marietta, GA deleted)
0560	ATLANTIC-CAPE MAY, NJ (Former title: Atlantic City, NJ)	PMSA	B	(See List II, Philadelphia-Wilmington- Atlantic City CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0600 *	AUGUSTA-AIKEN, GA-SC (Former title: Augusta, GA-SC)	MSA	B	Columbia County, GA *McDuffie County, GA Richmond County, GA Aiken County, SC Edgefield County, SC (added)	Augusta, GA Aiken, SC (added)
0620	AURORA-ELGIN, IL (See Chicago, IL)				
0640	AUSTIN-SAN MARCOS, TX (Former title: Austin, TX)	MSA	B	Bastrop County (added) Caldwell County (added) Hays County Travis County Williamson County	Austin, TX San Marcos, TX (added)
0680	BAKERSFIELD, CA	MSA	B	Kern County	Bakersfield, CA
0720	BALTIMORE, MD	PMSA	A	(See List II, Washington-Baltimore CMSA)	
0730	BANGOR, ME	MSA	D	Penobscot County (part): Bangor city Brewer city Eddington town Glenburn town Hampden town Hermon town Holden town Kenduskeag town Milford town (added) Old Town city Orono town Orrington town Penobscot Indian Island Indian Reservation Veazie town Waldo County (part): Winterport town	Bangor, ME

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
0740	BARNSTABLE-YARMOUTH, MA (new)	MSA	C	Barnstable County (part): Barnstable town Brewster town Chatham town Dennis town Eastham town Harwich town Mashpee town Orleans town Sandwich town Yarmouth town	Barnstable, MA Yarmouth, MA
0760 *	BATON ROUGE, LA	MSA	B	*Ascension Parish East Baton Rouge Parish Livingston Parish West Baton Rouge Parish	Baton Rouge, LA
0780	BATTLE CREEK, MI (See Kalamazoo-Battle Creek, MI)				
0840	BEAUMONT-PORT ARTHUR, TX	MSA	B	Hardin County Jefferson County Orange County	Beaumont, TX Port Arthur, TX

FIPS Code	Area Title	MSA, PMSA, CMSA		Level	Definition	Central Cities
0845	BEAVER COUNTY, PA (See Pittsburgh, PA)					
0860	BELLINGHAM, WA	MSA		C	Whatcom County	Bellingham, WA
0870	BENTON HARBOR, MI	MSA		C	Berrien County	Benton Harbor, MI
0875	BERGEN-PASSAIC, NJ	PMSA		A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
0880	BILLINGS, MT	MSA		C	Yellowstone County	Billings, MT
0920	BILOXI-GULFPORT- PASCAGOULA, MS (Includes former Pascagoula, MS MSA)	MSA		B	Hancock County Harrison County Jackson County (added)	Biloxi, MS Gulfport, MS Pascagoula, MS
0960	BINGHAMTON, NY	MSA		B	Broome County Tioga County	Binghamton, NY
1000	BIRMINGHAM, AL	MSA		B	Blount County Jefferson County St. Clair County Shelby County (Walker County deleted)	Birmingham, AL (Bessemer, AL deleted)
1010	BISMARCK, ND	MSA		D	Burleigh County Morton County	Bismarck, ND
1020	BLOOMINGTON, IN	MSA		C	Monroe County	Bloomington, IN
1040	BLOOMINGTON-NORMAL, IL	MSA		C	McLean County	Bloomington, IL Normal, IL

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
1080	BOISE CITY, ID	MSA	B	Ada County Canyon County (added)	Boise City, ID Nampa, ID (added)
07	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT (See List II)	CMSA			
1120	BOSTON, MA-NH (Former title: Boston, MA)	PMSA	A	(See List II, Boston-Worcester-Lawrence CMSA)	
1125	BOULDER-LONGMONT, CO	PMSA	C	(See List II, Denver-Boulder-Greeley CMSA)	
1140	BRADENTON, FL (See Sarasota-Bradenton, FL)				
1145	BRAZORIA, TX	PMSA	C	(See List II, Houston-Galveston-Brazoria CMSA)	
1150	BREMERTON, WA	PMSA	C	(See List II, Seattle-Tacoma-Bremerton CMSA)	
1160	BRIDGEPORT, CT (Former title: Bridgeport- Milford, CT)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
1170	BRISTOL, CT (See Hartford, CT)				
1200	BROCKTON, MA	PMSA	C	(See List II, Boston-Worcester-Lawrence CMSA)	
1240	BROWNSVILLE-HARLINGEN- SAN BENITO, TX (Former title: Brownsville- Harlingen, TX)	MSA	B	Cameron County	Brownsville, TX Harlingen, TX San Benito, TX (added)
1260	BRYAN-COLLEGE STATION, TX	MSA	C	Brazos County	Bryan, TX College Station, TX

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
1280	BUFFALO-NIAGARA FALLS, NY (Replaces Buffalo- Niagara Falls CMSA)	MSA	A	Erie County Niagara County	Buffalo, NY Niagara Falls, NY
1300	BURLINGTON, NC (See Greensboro-Winston Salem-High Point, NC)				
1305	BURLINGTON, VT	MSA	C	Chittenden County (part): Burlington city Charlotte town Colchester town Essex town Hinesburg town Jericho town Milton town Richmond town St. George town Shelburne town South Burlington city Williston town Winooski city Franklin County (part): Fairfax town (added) Georgia town St. Albans city (added) St. Albans town (added) Swanton town (added) Grand Isle County (part): Grand Isle town South Hero town	Burlington, VT
1310	CAGUAS, PR	PMSA	B	(See List II, San Juan-Caguas-Arecibo CMSA)	
1320	CANTON-MASSILLON, OH (Former title: Canton, OH)	MSA	B	Carroll County Stark County	Canton, OH Massillon, OH (Alliance, OH deleted)

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
1350	CASPER, WY	MSA	D	Natrona County	Casper, WY
1360	CEDAR RAPIDS, IA	MSA	C	Linn County	Cedar Rapids, IA
1400	CHAMPAIGN-URBANA, IL (Former title: Champaign-Urbana- Rantoul, IL)	MSA	C	Champaign County	Champaign, IL Urbana, IL (Rantoul, IL deleted)
1440	CHARLESTON-NORTH CHARLESTON, SC (Former title: Charleston, SC)	MSA	B	Berkeley County Charleston County Dorchester County	Charleston, SC North Charleston, SC (added)
1480	CHARLESTON, WV	MSA	B	Kanawha County Putnam County	Charleston, WV
1520	CHARLOTTE-GASTONIA-ROCK HILL, NC-SC	MSA	A	Cabarrus County, NC Gaston County, NC Lincoln County, NC Mecklenburg County, NC Rowan County, NC Union County, NC York County, SC	Charlotte, NC Gastonia, NC Rock Hill, SC Kannapolis, NC Concord, NC (added)
1540	CHARLOTTESVILLE, VA	MSA	C	Albemarle County Fluvanna County Greene County Charlottesville city	Charlottesville, VA
1560 *	CHATTANOOGA, TN-GA	MSA	B	Hamilton County, TN *Marion County, TN Catoosa County, GA Dade County, GA Walker County, GA (Sequatchie County, TN deleted)	Chattanooga, TN

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
1580	CHEYENNE, WY	MSA	D	Laramie County	Cheyenne, WY
14	CHICAGO-GARY-KENOSHA, IL-IN-WI (See List II)	CMSA			
1600	CHICAGO, IL	PMSA	A	(See List II, Chicago-Gary-Kenosha CMSA)	
1620	CHICO-PARADISE, CA (Former title: Chico, CA)	MSA	C	Butte County	Chico, CA Paradise, CA (added)
21	CINCINNATI-HAMILTON, OH-KY-IN (See List II)	CMSA			
1640	CINCINNATI, OH-KY-IN	PMSA	A	(See List II, Cincinnati-Hamilton CMSA)	
1660	CLARKSVILLE-HOPKINSVILLE, TN-KY	MSA	C	Montgomery County, TN Christian County, KY	Clarksville, TN Hopkinsville, KY
28	CLEVELAND-AKRON, OH (See List II)	CMSA			
1680	CLEVELAND-LORAIN-ELYRIA, OH (Former title: Cleveland, OH)	PMSA	A	(See List II, Cleveland-Akron CMSA)	
1720	COLORADO SPRINGS, CO	MSA	B	El Paso County	Colorado Springs, CO
1740	COLUMBIA, MO	MSA	C	Boone County	Columbia, MO
1760	COLUMBIA, SC	MSA	B	Lexington County Richland County	Columbia, SC
1800	COLUMBUS, GA-AL	MSA	B	Chattahoochee County, GA Harris County, GA (added) Muscogee County, GA Russell County, AL	Columbus, GA



<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
1840	COLUMBUS, OH	MSA	A	Delaware County Fairfield County Franklin County Licking County Madison County Pickaway County (Union County deleted)	Columbus, OH Newark, OH Lancaster, OH
1880	CORPUS CHRISTI, TX	MSA	B	Nueces County San Patricio County	Corpus Christi, TX
1900	CUMBERLAND, MD-WV	MSA	C	Allegany County, MD Mineral County, WV	Cumberland, MD
31	DALLAS-FORT WORTH, TX (See List II)	CMSA			
1920	DALLAS, TX	PMSA	A	(See List II, Dallas-Fort Worth CMSA)	
1930	DANBURY, CT	PMSA	C	(See List II, New York-Northern New Jersey- Long Island CMSA)	
1950	DANVILLE, VA	MSA	C	Pittsylvania County Danville city	Danville, VA
1960	DAVENPORT-MOLINE- ROCK ISLAND, IA-IL (Former title: Davenport-Rock Island- Moline, IA-IL)	MSA	B	Scott County, IA Henry County, IL Rock Island County, IL	Davenport, IA Moline, IL Rock Island, IL
2000	DAYTON-SPRINGFIELD, OH	MSA	B	Clark County Greene County Miami County Montgomery County	Dayton, OH Springfield, OH Fairborn, OH (added)
2020	DAYTONA BEACH, FL	MSA	B	Flagler County (added) Volusia County	Daytona Beach, FL

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2030	DECATUR, AL*	MSA	C	Lawrence County Morgan County	Decatur, AL
2040	DECATUR, IL	MSA	C	Macon County	Decatur, IL
34	DENVER-BOULDER-GREELEY, CO (See List II)	CMSA			
2080	DENVER, CO	PMSA	A	(See List II, Denver-Boulder-Greeley CMSA)	
2120	DES MOINES, IA	MSA	B	Dallas County Polk County Warren County	Des Moines, IA
35	DETROIT-ANN ARBOR-FLINT, MI (See List II)	CMSA			
2160	DETROIT, MI	PMSA	A	(See List II, Detroit-Ann Arbor-Flint CMSA)	
2180	DOTHAN, AL	MSA	C	Dale County Houston County	Dothan, AL
2190	DOVER, DE (new)	MSA	C	Kent County	Dover, DE
2200	DUBUQUE, IA	MSA	D	Dubuque County	Dubuque, IA
2240	DULUTH-SUPERIOR, MN-WI (Former title: Duluth, MN-WI)	MSA	C	St. Louis County, MN Douglas County, WI	Duluth, MN Superior, WI
2281	DUTCHESS COUNTY, NY (Former title: Poughkeepsie, NY)	PMSA	B	(See List II, New York-Northern New Jersey-Long Island CMSA)	
2290	EAU CLAIRE, WI	MSA	C	Chippewa County Eau Claire County	Eau Claire, WI
2320	EL PASO, TX	MSA	B	El Paso County	El Paso, TX

\* Pursuant to P.L. 100-258, Decatur, AL MSA was added effective March 14, 1988.

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2330	ELKHART-GOSHEN, IN	MSA	C	Elkhart County	Elkhart, IN Goshen, IN
2335	ELMIRA, NY	MSA	D	Chemung County	Elmira, NY
2340	ENID, OK	MSA	D	Garfield County	Enid, OK
2360	ERIE, PA	MSA	B	Erie County	Erie, PA
2400	EUGENE-SPRINGFIELD, OR	MSA	B	Lane County	Eugene, OR Springfield, OR
2440	EVANSVILLE-HENDERSON, IN-KY (Former title: Evansville, IN-KY)	MSA	B	Posey County, IN Vanderburgh County, IN Warrick County, IN Henderson County, KY	Evansville, IN Henderson, KY
2480	FALL RIVER, MA-RI (See Providence-Fall River- Warwick, RI-MA)				
2520	FARGO-MOORHEAD, ND-MN	MSA	C	Cass County, ND Clay County, MN	Fargo, ND Moorhead, MN
2560	FAYETTEVILLE, NC	MSA	B	Cumberland County	Fayetteville, NC
2580	FAYETTEVILLE-SPRINGDALE- ROGERS, AR (Former title: Fayetteville- Springdale, AR)	MSA	C	Benton County (added) Washington County	Fayetteville, AR Springdale, AR Rogers, AR (added)

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
2600	FITCHBURG-LEOMINSTER, MA	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
2640	FLINT, MI	PMSA	B	(See List II, Detroit-Ann Arbor-Flint CMSA)	
2650	FLORENCE, AL	MSA	C	Colbert County Lauderdale County	Florence, AL
2655	FLORENCE, SC	MSA	C	Florence County	Florence, SC
2670	FORT COLLINS-LOVELAND, CO	MSA	C	Larimer County	Fort Collins, CO Loveland, CO
2680	FORT LAUDERDALE, FL (Former title: Fort Lauderdale- Hollywood-Pompano Beach, FL)	PMSA	A	(See List II, Miami-Fort Lauderdale CMSA)	
2700	FORT MYERS-CAPE CORAL, FL	MSA	B	Lee County	Fort Myers, FL Cape Coral, FL
2710	FORT PIERCE-PORT ST. LUCIE, FL (Former title: Fort Pierce, FL)	MSA	B	Martin County St. Lucie County	Fort Pierce, FL Port St. Lucie, FL (added)

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2720	FORT SMITH, AR-OK	MSA	C	Crawford County, AR Sebastian County, AR Sequoyah County, OK	Fort Smith, AR
2750	FORT WALTON BEACH, FL	MSA	C	Okaloosa County	Fort Walton Beach, FL
2760	FORT WAYNE, IN	MSA	B	Adams County (added) Allen County DeKalb County Huntington County (added) Wells County (added) Whitley County	Fort Wayne, IN
2800	FORT WORTH-ARLINGTON, TX	PMSA	A	(See List II, Dallas-Fort Worth CMSA)	
2840	FRESNO, CA	MSA	B	Fresno County Madera County (added)	Fresno, CA Madera, CA (added)
2880	GADSDEN, AL	MSA	D	Etowah County	Gadsden, AL
2900	GAINESVILLE, FL	MSA	C	Alachua County (Bradford County deleted)	Gainesville, FL
2920	GALVESTON-TEXAS CITY, TX	PMSA	C	(See List II, Houston-Galveston-Brazoria CMSA)	
2960	GARY, IN (Former title: Gary-Hammond, IN)	PMSA	B	(See List II, Chicago-Gary-Kenosha CMSA)	
2975	GLENS FALLS, NY	MSA	C	Warren County Washington County	Glens Falls, NY
2980	GOLDSBORO, NC (new)	MSA	C	Wayne County	Goldsboro, NC

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
2985	GRAND FORKS, ND-MN (Former title: Grand Forks, ND)	MSA	C	Grand Forks County, ND Polk County, MN (added)	Grand Forks, ND
3000	GRAND RAPIDS-MUSKEGON- HOLLAND, MI (Former title: Grand Rapids, MI; includes former Muskegon, MI MSA)	MSA	B	Allegan County (added) Kent County Muskegon County (added) Ottawa County	Grand Rapids, MI Muskegon, MI Holland, MI
3040	GREAT FALLS, MT	MSA	D	Cascade County	Great Falls, MT
3060	GREELEY, CO	PMSA	C	(List II, Denver-Boulder-Greeley CMSA)	
3080	GREEN BAY, WI	MSA	C	Brown County	Green Bay, WI
3120	GREENSBORO--WINSTON-SALEM-- HIGH POINT, NC (Includes former Burlington, NC MSA)	MSA	A	Alamance County (added) Davidson County Davie County Forsyth County Guilford County Randolph County Stokes County Yadkin County	Greensboro, NC Winston-Salem, NC High Point, NC Burlington, NC
3150	GREENVILLE, NC (new)	MSA	C	Pitt County	Greenville, NC
3160	GREENVILLE-SPARTANBURG- ANDERSON, SC (Includes former Anderson, SC MSA)	MSA	B	Anderson County (added) Cherokee County (added) Greenville County Pickens County Spartanburg County	Greenville, SC Spartanburg, SC Anderson, SC
3180	HAGERSTOWN, MD	PMSA	C	(See List II, Washington-Baltimore CMSA)	
3200	HAMILTON-MIDDLETOWN, OH	PMSA	B	(See List II, Cincinnati-Hamilton CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3240	HARRISBURG-LEBANON- CARLISLE, PA	MSA	B	Cumberland County Dauphin County Lebanon County Perry County	Harrisburg, PA Lebanon, PA Carlisle, PA
3280	HARTFORD, CT (Replaces former Hartford- New Britain- Middletown, CT CMSA)	MSA	A	Hartford County (part): Avon town Berlin town Bloomfield town Bristol city Burlington town Canton town East Granby town East Hartford town East Windsor town Enfield town Farmington town Glastonbury town Granby town Hartford city Manchester town Marlborough town New Britain city Newington town Plainville town Rocky Hill town Simsbury town Southington town South Windsor town Suffield town West Hartford town Wethersfield town Windsor town Windsor Locks town Litchfield County (part): Barkhamsted town Harwinton town (added)	Hartford, CT Middletown, CT (New Britain and Bristol, CT deleted)

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
3280	HARTFORD, CT (continued)			Litchfield County (part--continued): New Hartford town Plymouth town Winchester town (added) Middlesex County (part): Cromwell town Durham town East Haddam town East Hampton town Haddam town Middlefield town Middletown city Portland town New London County (part): Colchester town Lebanon town (added) Tolland County (part): Andover town Bolton town Columbia town Coventry town Ellington town Hebron town Mansfield town (added) Somers town Stafford town Tolland town Vernon town Willington town Windham County (part): Ashford town (added) Chaplin town (added) Windham town (added)	



<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
3290	HICKORY-MORGANTON, NC	MSA	B	Alexander County Burke County Caldwell County (added) Catawba County	Hickory, NC Morganton, NC
3320	HONOLULU, HI	MSA	B	Honolulu County	Honolulu, HI
3350	HOUMA, LA (Former title: Houma-Thibodaux, LA)	MSA	C	Lafourche Parish Terrebonne Parish	Houma, LA (Thibodaux, LA deleted)
42	HOUSTON-GALVESTON-BRAZORIA, TX (See List II)	CMSA			
3360	HOUSTON, TX	PMSA	A	(See List II, Houston-Galveston-Brazoria CMSA)	
3400 *	HUNTINGTON-ASHLAND, WV-KY-OH	MSA	B	Cabell County, WV Wayne County, WV Boyd County, KY *Carter County, KY Greenup County, KY Lawrence County, OH	Huntington, WV Ashland, KY
3440	HUNTSVILLE, AL	MSA	B	Limestone County (added) Madison county	Huntsville, AL

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
3480	INDIANAPOLIS, IN (Includes former Anderson, IN MSA)	MSA	A	Boone County Hamilton County Hancock County Hendricks County Johnson County Madison County (added) Marion County Morgan County Shelby County	Indianapolis, IN Anderson, IN
3500	IOWA CITY, IA	MSA	D	Johnson County	Iowa City, IA
3520	JACKSON, MI	MSA	C	Jackson County	Jackson, MI
3560	JACKSON, MS	MSA	B	Hinds County Madison County Rankin County	Jackson, MS
3580 *	JACKSON, TN	MSA	D	Madison County	Jackson, TN
3600	JACKSONVILLE, FL	MSA	B	Clay County Duval County Nassau County St. Johns County	Jacksonville, FL
3605	JACKSONVILLE, NC	MSA	C	Onslow County	Jacksonville, NC
3610	JAMESTOWN, NY (Former title: Jamestown- Dunkirk, NY)	MSA	C	Chautauqua County	Jamestown, NY (Dunkirk, NY deleted)
3620	JANESVILLE-BELOIT, WI	MSA	C	Rock County	Janesville, WI Beloit, WI
3640	JERSEY CITY, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
3660	JOHNSON CITY-KINGSPORT- BRISTOL, TN-VA	MSA	B	Carter County, TN Hawkins County, TN Sullivan County, TN Unicoi County, TN Washington County, TN Scott County, VA Washington County, VA Bristol city, VA	Johnson City, TN Kingsport, TN Bristol, TN Bristol, VA
3680	JOHNSTOWN, PA	MSA	C	Cambria County Somerset County	Johnstown, PA
3690	JOLIET, IL (See Chicago, IL)				
3710	JOPLIN, MO	MSA	C	Jasper County Newton County	Joplin, MO
3720	KALAMAZOO-BATTLE CREEK, MI (Includes former Battle Creek, MI MSA)	MSA	B	Calhoun County (added) Kalamazoo County Van Buren County (added)	Kalamazoo, MI Battle Creek, MI
3740	KANKAKEE, IL	PMSA	D	(See List II, Chicago-Gary-Kenosha CMSA)	
3760	KANSAS CITY, MO-KS*	MSA	A	Cass County, MO Clay County, MO Clinton County, MO (added) Jackson County, MO Lafayette County, MO Platte County, MO Ray County, MO Johnson County, KS Leavenworth County, KS Miami County, KS Wyandotte County, KS	Kansas City, MO Kansas City, KS Olathe, KS Leavenworth, KS
3800	KENOSHA, WI	PMSA	C	(See List II, Chicago-Gary-Kenosha CMSA)	

\* Pursuant to P.L. 98-369, Section 611, the Kansas City, MO-KS MSA took effect June 30, 1984.

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3810	KILLEEN-TEMPLE, TX	MSA	B	Bell County Coryell County	Killeen, TX Temple, TX
3840	KNOXVILLE, TN	MSA	B	Anderson County Blount County Knox County Loudon County (added) Sevier County Union County (Grainger and Jefferson Counties deleted)	Knoxville, TN Oak Ridge, TN
3850	KOKOMO, IN	MSA	D	Howard County Tipton County	Kokomo, IN
3870	LA CROSSE, WI-MN (Former title: La Crosse, WI)	MSA	C	La Crosse County, WI Houston County, MN (added)	La Crosse, WI
3880	LAFAYETTE, LA	MSA	B	Acadia Parish (added) Lafayette Parish St. Landry Parish (added) St. Martin Parish	Lafayette, LA
3920	LAFAYETTE, IN (Former title: Lafayette- West Lafayette, IN)	MSA	C	Clinton County (added) Tippecanoe County	Lafayette, IN (West Lafayette, IN deleted)
3960	LAKE CHARLES, LA	MSA	C	Calcasieu Parish	Lake Charles, LA
3965	LAKE COUNTY, IL (See Chicago, IL)				
3980	LAKELAND-WINTER HAVEN, FL	MSA	B	Polk County	Lakeland, FL Winter Haven, FL
4000	LANCASTER, PA	MSA	B	Lancaster County	Lancaster, PA

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
4040	LANSING-EAST LANSING, MI	MSA	B	Clinton County Eaton County Ingham County	Lansing, MI East Lansing, MI
4080	LAREDO, TX	MSA	C	Webb County	Laredo, TX
4100	LAS CRUCES, NM	MSA	C	Dona Ana County	Las Cruces, NM
4120	LAS VEGAS, NV-AZ (Former title: Las Vegas, NV)	MSA	B	Clark County, NV Nye County, NV (added) Mohave County, AZ (added)	Las Vegas, NV
4150	LAWRENCE, KS	MSA	D	Douglas County	Lawrence, KS
4160	LAWRENCE, MA-NH (Former title: Lawrence-Haverhill, MA-NH)	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	
4200	LAWTON, OK	MSA	C	Comanche County	Lawton, OK
4240	LEWISTON-AUBURN, ME	MSA	D	Androscoggin County (part): Auburn city Greene town Lewiston city Lisbon town Mechanic Falls town Poland town Sabattus town Turner town (added) Wales town (added)	Lewiston, ME Auburn, ME
4280	LEXINGTON, KY (Former title: Lexington- Fayette, KY)	MSA	B	Bourbon County Clark County Fayette County Jessamine County Madison County (added) Scott County Woodford County	Lexington- Fayette, KY

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
4320	LIMA, OH	MSA	C	Allen County Auglaize County	Lima, OH
4360	LINCOLN, NE	MSA	C	Lancaster County	Lincoln, NE
4400	LITTLE ROCK-NORTH LITTLE ROCK, AR	MSA	B	Faulkner County Lonoke County Pulaski County Saline County	Little Rock, AR North Little Rock, AR Jacksonville, AR Conway, AR (added)
4420	LONGVIEW-MARSHALL, TX	MSA	C	Gregg County Harrison County Upshur County (added)	Longview, TX Marshall, TX
4440	LORAIN-ELYRIA, OH (See Cleveland-Lorain-Elyria, OH)				
49	LOS ANGELES-RIVERSIDE- ORANGE COUNTY, CA (See List II)	CMSA			
4480	LOS ANGELES-LONG BEACH, CA	PMSA	A	(See List II, Los Angeles-Riverside- Orange County CMSA)	
4520	LOUISVILLE, KY-IN	MSA	B	Bullitt County, KY Jefferson County, KY Oldham County, KY Clark County, IN Floyd County, IN Harrison County, IN Scott County, IN (added) (Shelby County, KY deleted)	Louisville, KY New Albany, IN
4560	LOWELL, MA-NH	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
4600	LUBBOCK, TX	MSA	C	Lubbock County	Lubbock, TX
4640	LYNCHBURG, VA	MSA	C	Amherst County Bedford County (added) Campbell County Bedford city (added) Lynchburg city	Lynchburg, VA
4680	MACON, GA (Former title: Macon- Warner Robins, GA)	MSA	B	Bibb County Houston County Jones County Peach County Twiggs County (added)	Macon, GA (Warner Robins, GA deleted)
4720	MADISON, WI	MSA	B	Dane County	Madison, WI
4760	MANCHESTER, NH	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
4800	MANSFIELD, OH	MSA	C	Crawford County (added) Richland County	Mansfield, OH
4840	MAYAGUEZ, PR	MSA	C	Anasco Municipio Cabo Rojo Municipio Hormigueros Municipio Mayaguez Municipio Sabana Grande Municipio (added) San German Municipio	Mayaguez, PR

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
4880	McALLEN-EDINBURG-MISSION, TX	MSA	B	Hidalgo County	McAllen, TX Edinburg, TX Mission, TX (Pharr, TX deleted)
4890	MEDFORD-ASHLAND, OR (Former title: Medford, OR)	MSA	C	Jackson County	Medford, OR Ashland, OR (added)
4900	MELBOURNE-TITUSVILLE- PALM BAY, FL	MSA	B	Brevard County	Melbourne, FL Titusville, FL Palm Bay, FL
4920	MEMPHIS, TN-AR-MS	MSA	A	Fayette County, TN (added) Shelby County, TN Tipton County, TN Crittenden County, AR DeSoto County, MS	Memphis, TN West Memphis, AR
4940	MERCED, CA	MSA	C	Merced County	Merced, CA
56	MIAMI-FORT LAUDERDALE, FL (See List II)	CMSA			
5000	MIAMI, FL (Former title: Miami-Hialeah, FL)	PMSA	A	(See List II, Miami-Fort Lauderdale CMSA)	
5015	MIDDLESEX-SOMERSET- HUNTERDON, NJ	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5020	MIDDLETOWN, CT (See Hartford, CT)				



<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
5040	MIDLAND, TX (See Odessa-Midland, TX)				
63	MILWAUKEE-RACINE, WI (See List II)	CMSA			
5080	MILWAUKEE-WAUKESHA, WI (Former title: Milwaukee, WI)	PMSA	A	(See List II, Milwaukee-Racine CMSA)	
5120	MINNEAPOLIS-ST. PAUL, MN-WI	MSA	A	Anoka County, MN Carver County, MN Chisago County, MN Dakota County, MN Hennepin County, MN Isanti County, MN Ramsey County, MN Scott County, MN Sherburne County, MN (transferred from St. Cloud, MN MSA) Washington County, MN Wright County, MN Pierce County, WI (added) St. Croix County, WI	Minneapolis, MN St. Paul, MN (Bloomington, MN deleted)
5160	MOBILE, AL	MSA	B	Baldwin County Mobile County	Mobile, AL
5170	MODESTO, CA	MSA	B	Stanislaus County	Modesto, CA Turlock, CA
5190	MONMOUTH-OCEAN, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5200	MONROE, LA	MSA	C	Ouachita Parish	Monroe, LA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
5240	MONTGOMERY, AL	MSA	B	Autauga County Elmore County Montgomery County	Montgomery, AL
5280	MUNCIE, IN	MSA	C	Delaware County	Muncie, IN
5320	MUSKEGON, MI (See Grand Rapids-Muskegon- Holland, MI)				
5330	MYRTLE BEACH, SC (new)	MSA	C	Horry County	Myrtle Beach, SC
5345	NAPLES, FL	MSA	C	Collier County	Naples, FL
5350	NASHUA, NH	PMSA	C	(See List II, Boston-Worcester-Lawrence CMSA)	
5360	NASHVILLE, TN	MSA	B	Cheatham County Davidson County Dickson County Robertson County Rutherford County Sumner County Williamson County Wilson County	Nashville- Davidson, TN Murfreesboro, TN
5380	NASSAU-SUFFOLK, NY	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5400	NEW BEDFORD, MA	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	
5440	NEW BRITAIN, CT (See Hartford, CT)				
5480	NEW HAVEN-MERIDEN, CT	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
5520	NEW LONDON-NORWICH, CT-RI	MSA	B	Middlesex County, CT (part): Old Saybrook town (added) New London County, CT (part): Bozrah town East Lyme town Franklin town Griswold town Groton town Ledyard town Lisbon town Montville town New London city North Stonington town Norwich city Old Lyme town Preston town Salem town Sprague town Stonington town Waterford town Windham County, CT (part): Canterbury town Plainfield town (added) Washington County, RI (part): Hopkinton town Westerly town	New London, CT Norwich, CT
5560	NEW ORLEANS, LA	MSA	A	Jefferson Parish Orleans Parish Plaquemines Parish (added) St. Bernard Parish St. Charles Parish St. James Parish (added) St. John the Baptist Parish St. Tammany Parish	New Orleans, LA Slidell, LA

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
70	NEW YORK-NORTHERN NEW JERSEY- LONG ISLAND, NY-NJ-CT-PA (See List II)	CMSA			
5600	NEW YORK, NY	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5640	NEWARK, NJ	PMSA	A	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5660	NEWBURGH, NY-PA (Former title: Orange County, NY)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
5700	NIAGARA FALLS, NY (See Buffalo-Niagara Falls, NY)				
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS, VA-NC (Former title: Norfolk-Virginia Beach-Newport News, VA)	MSA	A	Gloucester County, VA Isle of Wight County, VA (added) James City County, VA Mathews County, VA (added) York County, VA Chesapeake city, VA Hampton city, VA Newport News city, VA Norfolk city, VA Poquoson city, VA Portsmouth city, VA Suffolk city, VA Virginia Beach city, VA Williamsburg city, VA Currituck County, NC (added)	Norfolk, VA Virginia Beach, VA Newport News, VA Hampton, VA Portsmouth, VA Suffolk, VA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
5760	NORWALK, CT (See Stamford-Norwalk, CT)				
5775	OAKLAND, CA	PMSA	A	(See List II, San Francisco-Oakland-San Jose CMSA)	
5790	OCALA, FL	MSA	C	Marion County	Ocala, FL
5800	ODESSA-MIDLAND, TX (Includes former Midland, TX MSA)	MSA	C	Ector County Midland County (added)	Odessa, TX Midland, TX
5880	OKLAHOMA CITY, OK	MSA	B	Canadian County Cleveland County Logan County McClain County Oklahoma County Pottawatomie County	Oklahoma City, OK Norman, OK Shawnee, OK
5910	OLYMPIA, WA	PMSA	C	(See List II, Seattle-Tacoma-Bremerton CMSA)	
5920	OMAHA, NE-IA	MSA	B	Cass County, NE (added) Douglas County, NE Sarpy County, NE Washington County, NE Pottawattamie County, IA	Omaha, NE Council Bluffs, IA
5945	ORANGE COUNTY, CA (Former code and title: 0360 Anaheim-Santa Ana, CA)	PMSA	A	(See List II, Los Angeles-Riverside-Orange County CMSA)	
5950	ORANGE COUNTY, NY (See Newburgh, NY-PA)				

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
5960	ORLANDO, FL	MSA	A	Lake County (added) Orange County Osceola County Seminole County	Orlando, FL
5990	OWENSBORO, KY	MSA	D	Daviess County	Owensboro, KY
6000	OXNARD-VENTURA, CA (See Ventura, CA)				
6015	PANAMA CITY, FL	MSA	C	Bay County	Panama City, FL
6020	PARKERSBURG-MARIETTA, WV-OH	MSA	C	Wood County, WV Washington County, OH	Parkersburg, WV Marietta, OH
6025	PASCAGOULA, MS (See Biloxi- Gulfport-Pascagoula, MS)				
6060	PAWTUCKET-WOONSOCKET- ATTLEBORO, RI-MA (See Providence-Fall River- Warwick, RI-MA)				
6080	PENSACOLA, FL	MSA	B	Escambia County Santa Rosa County	Pensacola, FL
6120	PEORIA-PEKIN, IL (Former title: Peoria, IL)	MSA	B	Peoria County Tazewell County Woodford County	Peoria, IL Pekin, IL
77	PHILADELPHIA-WILMINGTON- ATLANTIC CITY, PA-NJ-DE-MD (See List II)	CMSA			

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6160	PHILADELPHIA, PA-NJ	PMSA	A	(See List II, Philadelphia-Wilmington-Atlantic City CMSA)	
6200	PHOENIX-MESA, AZ (Former title: Phoenix, AZ)	MSA	A	Maricopa County Pinal County (added)	Phoenix, AZ Mesa, AZ Tempe, AZ Scottsdale, AZ
6240	PINE BLUFF, AR	MSA	D	Jefferson County	Pine Bluff, AR
6280	PITTSBURGH, PA (Replaces Pittsburgh-Beaver Valley, PA CMSA)	MSA	A	Allegheny County Beaver County Butler County (added) Fayette County Washington County Westmoreland County	Pittsburgh, PA (McKeesport, PA deleted)
6320	PITTSFIELD, MA	MSA	D	Berkshire County (part): Adams town (added) Cheshire town Dalton town Hinsdale town Lanesborough town Lee town Lenox town Pittsfield city Richmond town Stockbridge town	Pittsfield, MA
6360	PONCE, PR	MSA	B	Guayanilla Municipio (added) Juana Diaz Municipio Penuelas Municipio (added) Ponce Municipio Villalba Municipio (added) Yauco Municipio (added)	Ponce, PR

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
6400	PORTLAND, ME	MSA	C	Cumberland County (part): Cape Elizabeth town Casco town (added) Cumberland town Falmouth town Freeport town Gorham town Gray town North Yarmouth town Portland city Raymond town Scarborough town South Portland city Standish town Westbrook city Windham town Yarmouth town York County (part): Buxton town Hollis town Limington town (added) Old Orchard Beach town	Portland, ME
79	PORTLAND-SALEM, OR-WA (See List II)	CMSA			
6440	PORTLAND-VANCOUVER, OR-WA (Former title: Portland, OR)	PMSA	A	(See List II, Portland-Salem CMSA)	
6450	PORTSMOUTH-ROCHESTER, NH-ME (Former title: Portsmouth- Dover-Rochester, NH-ME)	PMSA	C	(See List II, Boston-Worcester- Lawrence CMSA)	



FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
6460	POUGHKEEPSIE, NY (See Dutchess County, NY)				
6480	PROVIDENCE-FALL RIVER- WARWICK, RI-MA (Replaces former Providence- Pawtucket-Fall River, RI-MA CMSA)	MSA	A	Bristol County, RI: Barrington town Bristol town Warren town Kent County, RI: Coventry town East Greenwich town Warwick city West Greenwich town (added) West Warwick town Newport County, RI (part): Jamestown town Little Compton town Tiverton town Providence County, RI: Burrillville town Central Falls city Cranston city Cumberland town East Providence city Foster town Gloicester town Johnston town Lincoln town North Providence town North Smithfield town Pawtucket city Providence city Scituate town	Providence, RI Fall River, MA Warwick, RI (added) *Pawtucket, RI Woonsocket, RI *Attleboro, MA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
6480	PROVIDENCE-FALL RIVER- WARWICK, RI-MA (continued)			Providence County (continued): Smithfield town Woonsocket city Washington County, RI (part): Charlestown town (added) Exeter town Narragansett town North Kingstown town Richmond town South Kingstown town Bristol County, MA (part): Attleboro city Fall River city North Attleboro town Rehoboth town Seekonk town Somerset town Swansea town Westport town Norfolk County, MA (part): (Plainville town transferred to Boston, MA-NH-ME-CT PMSA) Worcester County, MA (part): (Blackstone and Millville towns transferred to Boston, MA-NH-ME-CT PMSA)	
6520	PROVO-OREM, UT	MSA	B	Utah County	Provo, UT Orem, UT
6560	PUEBLO, CO	MSA	C	Pueblo County	Pueblo, CO
6580	PUNTA GORDA, FL (new)	MSA	C	Charlotte County	Punta Gorda, FL
6600	RACINE, WI	PMSA	C	(See List II, Milwaukee-Racine CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6640	RALEIGH-DURHAM- CHAPEL HILL, NC (Former title: Raleigh- Durham, NC)	MSA	B	Chatham County (added) Durham County Franklin County Johnston County (added) Orange County Wake County	Raleigh, NC Durham, NC Chapel Hill, NC
6660	RAPID CITY, SD	MSA	D	Pennington County	Rapid City, SD
6680	READING, PA	MSA	B	Berks County	Reading, PA
6690	REDDING, CA	MSA	C	Shasta County	Redding, CA
6720	RENO, NV	MSA	B	Washoe County	Reno, NV
6740	RICHLAND-KENNEWICK-PASCO, WA	MSA	C	Benton County Franklin County	Richland, WA Kennewick, WA Pasco, WA
6760	RICHMOND-PETERSBURG, VA	MSA	B	Charles City County Chesterfield County Dinwiddie County Goochland County Hanover County Henrico County New Kent County Powhatan County Prince George County Colonial Heights city Hopewell city Petersburg city Richmond city	Richmond, VA Petersburg, VA
6780	RIVERSIDE-SAN BERNARDINO, CA	PMSA	A	(See List II, Los Angeles-Riverside-Orange County CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
6800	ROANOKE, VA	MSA	C	Botetourt County Roanoke County Roanoke city Salem city	Roanoke, VA
6820	ROCHESTER, MN	MSA	C	Olmsted County	Rochester, MN
6840	ROCHESTER, NY	MSA	A	Genesee County (added) Livingston County Monroe County Ontario County Orleans County Wayne County	Rochester, NY
6880	ROCKFORD, IL	MSA	B	Boone County Ogle County (added) Winnebago County	Rockford, IL
6895	ROCKY MOUNT, NC (new)	MSA	C	Edgecombe County Nash County	Rocky Mount, NC

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
82	SACRAMENTO-YOLO, CA (See List II)	CMSA			
6920	SACRAMENTO, CA	PMSA	A	(See List II, Sacramento-Yolo CMSA)	
6960	SAGINAW-BAY CITY-MIDLAND, MI	MSA	B	Bay County Midland County Saginaw County	Saginaw, MI Bay City, MI Midland, MI
6980	ST. CLOUD, MN	MSA	C	Benton County Stearns County (Sherburne County transferred to Minneapolis-St. Paul, MN-WI MSA)	St. Cloud, MN
7000	ST. JOSEPH, MO	MSA	D	Andrew County (added) Buchanan County	St. Joseph, MO
7040	ST. LOUIS, MO-IL*	MSA	A	Crawford County, MO (part): Sullivan city** Franklin County, MO Jefferson County, MO Lincoln County, MO (added) St. Charles County, MO St. Louis County, MO Warren County, MO (added) St. Louis city, MO Clinton County, IL Jersey County, IL Madison County, IL Monroe County, IL St. Clair County, IL	St. Louis, MO St. Charles, MO Belleville, IL East St. Louis, IL Alton, IL Granite City, IL

\* Pursuant to P.L. 98-473, Section 119A, the St. Louis, MO-IL MSA took effect October 12, 1984.

\*\* Pursuant to P.L. 100-202, Section 530, the part of Sullivan city in Crawford County, MO was added to the St. Louis, MO-IL MSA, effective December 22, 1987.

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
7080	SALEM, OR	PMSA	B	(See List II, Portland-Salem	CMSA)
7090	SALEM-GLOUCESTER, MA (See Boston, MA-NH)				
7120	SALINAS, CA (Former title: Salinas-Seaside- Monterey, CA)	MSA	B	Monterey County	Salinas, CA Monterey, CA (Seaside, CA deleted)
7160	SALT LAKE CITY-OGDEN, UT	MSA	A	Davis County Salt Lake County Weber County	Salt Lake City, UT Ogden, UT Clearfield, UT (added)
7200	SAN ANGELO, TX	MSA	D	Tom Green County	San Angelo, TX
7240	SAN ANTONIO, TX	MSA	A	Bexar County Comal County Guadalupe County Wilson County (added)	San Antonio, TX New Braunfels, TX (added)
7320	SAN DIEGO, CA	MSA	A	San Diego County	San Diego, CA Escondido, CA Coronado, CA (added)
84	SAN FRANCISCO-OAKLAND- SAN JOSE, CA (See List II)	CMSA			
7360	SAN FRANCISCO, CA	PMSA	A	(See List II, San Francisco-Oakland- San Jose CMSA)	

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
7400	SAN JOSE, CA	PMSA	A	(See List II, San Francisco-Oakland-San Jose CMSA)	
87	SAN JUAN-CAGUAS-ARECIBO, PR (See List II)	CMSA			
7440	SAN JUAN-BAYAMON, PR (Former title: San Juan, PR)	PMSA	A	(See List II, San Juan-Caguas-Arecibo CMSA)	
7460	SAN LUIS OBISPO-ATASCADERO- PASO ROBLES, CA (new)	MSA	C	San Luis Obispo County	San Luis Obispo, CA Atascadero, CA El Paso de Robles (Paso Robles), CA
7480	SANTA BARBARA-SANTA MARIA- LOMPOC, CA	MSA	B	Santa Barbara County	Santa Barbara, CA Santa Maria, CA Lompoc, CA
7485	SANTA CRUZ-WATSONVILLE, CA (Former title: Santa Cruz, CA)	PMSA	C	(See List II, San Francisco-Oakland-San Jose CMSA)	
7490	SANTA FE, NM	MSA	C	Los Alamos County Santa Fe County	Santa Fe, NM
7500	SANTA ROSA, CA (Former title: Santa Rosa- Petaluma, CA)	PMSA	B	(See List II, San Francisco-Oakland-San Jose CMSA)	
7510	SARASOTA-BRADENTON, FL (Former title: Sarasota, FL; includes former Bradenton, FL MSA)	MSA	B	Manatee County (added) Sarasota County	Sarasota, FL Bradenton, FL
7520	SAVANNAH, GA	MSA	B	Bryan County (added) Chatham County Effingham County	Savannah, GA

FIPS Code	Area Title	MSA, PMSA, CMSA	Level	Definition	Central Cities
7560	SCRANTON--WILKES-BARRE-- HAZLETON, PA (Former title: Scranton-- Wilkes-Barre, PA)	MSA	B	Columbia County Lackawanna County Luzerne County Wyoming County (Monroe County deleted)	Scranton, PA Wilkes-Barre, PA (Hazleton, PA deleted)
91	SEATTLE-TACOMA-BREMERTON, WA (See List II)	CMSA			
7600	SEATTLE-BELLEVUE-EVERETT, WA	PMSA	A	(See List II, Seattle-Tacoma-Bremerton CMSA)	
7610	SHARON, PA	MSA	C	Mercer County	Sharon, PA
7620	SHEBOYGAN, WI	MSA	C	Sheboygan County	Sheboygan, WI
7640	SHERMAN-DENISON, TX	MSA	D	Grayson County	Sherman, TX Denison, TX
7680	SHREVEPORT-BOSSIER CITY, LA (Former title: Shreveport, LA)	MSA	B	Bossier Parish Caddo Parish Webster Parish (added)	Shreveport, LA Bossier City, LA
7720	SIOUX CITY, IA-NE	MSA	C	Woodbury County, IA Dakota County, NE	Sioux City, IA
7760	SIOUX FALLS, SD	MSA	C	Lincoln County (added) Minnehaha County	Sioux Falls, SD
7800	SOUTH BEND, IN (Former title: South Bend-Mishawaka, IN)	MSA	C	St. Joseph County	South Bend, IN (Mishawaka, IN deleted)
7840	SPOKANE, WA	MSA	B	Spokane County	Spokane, WA
7880	SPRINGFIELD, IL	MSA	C	Menard County Sangamon County	Springfield, IL



<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
7920	SPRINGFIELD, MO	MSA	B	Christian County Greene County Webster County (added)	Springfield, MO
8000	SPRINGFIELD, MA	MSA	B	Franklin County (part): Sunderland town (added) Hampden County (part): Agawam town Chicopee city East Longmeadow town Hampden town Holyoke city Longmeadow town Ludlow town Monson town Montgomery town Palmer town Russell town Southwick town Springfield city Westfield city West Springfield town Wilbraham town Hampshire County (part): Amherst town (added) Belchertown town Easthampton town Granby town Hadley town (added) Hatfield town (added) Huntington town Northampton city Southampton town South Hadley town	Springfield, MA Holyoke, MA Westfield, MA Northampton, MA

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8000	SPRINGFIELD, MA (continued)			Hampshire County, MA (part--continued): Ware town (added) Williamsburg town (added)	
8040	STAMFORD-NORWALK, CT (Former title: Stamford, CT)	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
8050	STATE COLLEGE, PA	MSA	C	Centre County	State College, PA
8080	STEUBENVILLE-WEIRTON, OH-WV	MSA	C	Jefferson County, OH Brooke County, WV Hancock County, WV	Steubenville, OH Weirton, WV
8120	STOCKTON-LODI, CA (Former title: Stockton, CA)	MSA	B	San Joaquin County	Stockton, CA Lodi, CA
8140	SUMTER, SC (new)	MSA	C	Sumter County	Sumter, SC
8160	SYRACUSE, NY	MSA	B	Cayuga County (added) Madison County Onondaga County Oswego County	Syracuse, NY Auburn, NY (added)
8200	TACOMA, WA	PMSA	B	(See List II, Seattle-Tacoma-Bremerton CMSA)	
8240	TALLAHASSEE, FL	MSA	C	Gadsden County Leon County	Tallahassee, FL
8280	TAMPA-ST. PETERSBURG- CLEARWATER, FL	MSA	A	Hernando County Hillsborough County Pasco County Pinellas County	Tampa, FL St. Petersburg, FL Clearwater, FL
8320	TERRE HAUTE, IN	MSA	C	Clay County Vermillion County (added) Vigo County	Terre Haute, IN

<u>FIPS Code</u>	<u>Area Title</u>	MSA, PMSA, CMSA	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8360	TEXARKANA, TX-TEXARKANA, AR	MSA	C	Bowie County, TX Miller County, AR	Texarkana, TX Texarkana, AR
8400	TOLEDO, OH	MSA	B	Fulton County Lucas County Wood County	Toledo, OH Bowling Green, OH
8440	TOPEKA, KS	MSA	C	Shawnee County	Topeka, KS
8480	TRENTON, NJ	PMSA	B	(See List II, New York-Northern New Jersey- Long Island CMSA)	
8520	TUCSON, AZ	MSA	B	Pima County	Tucson, AZ
8560	TULSA, OK	MSA	B	Creek County Osage County Rogers County Tulsa County Wagoner County	Tulsa, OK
8600	TUSCALOOSA, AL	MSA	C	Tuscaloosa County	Tuscaloosa, AL
8640	TYLER, TX	MSA	C	Smith County	Tyler, TX
8680	UTICA-ROME, NY	MSA	B	Herkimer County Oneida County	Utica, NY Rome, NY

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8720	VALLEJO-FAIRFIELD-NAPA, CA	PMSA	B	(See List II, San Francisco-Oakland-San Jose CMSA)	
8725	VANCOUVER, WA (See Portland-Vancouver, OR-WA)				
8735	VENTURA, CA (Former code and title: 6000 Oxnard-Ventura, CA)	PMSA	B	(See List II, Los Angeles-Riverside-Orange County CMSA)	
8750	VICTORIA, TX	MSA	D	Victoria County	Victoria, TX
8760	VINELAND-MILLVILLE-BRIDGETON, NJ	PMSA	C	(See List II, Philadelphia-Wilmington-Atlantic City CMSA)	
8780	VISALIA-TULARE-PORTERVILLE, CA	MSA	B	Tulare County	Visalia, CA Tulare, CA Porterville, CA
8800	WACO, TX	MSA	C	McLennan County	Waco, TX
97	WASHINGTON-BALTIMORE, DC-MD-VA-WV (See List II)	CMSA			
8840	WASHINGTON, DC-MD-VA-WV (Former title: Washington, DC-MD-VA)	PMSA	A	(See List II, Washington-Baltimore CMSA)	

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
8880	WATERBURY, CT	PMSA	C	(See List II, New York-Northern New Jersey-Long Island CMSA)	
8920	WATERLOO-CEDAR FALLS, IA	MSA	C	Black Hawk County (Bremer County deleted)	Waterloo, IA Cedar Falls, IA
8940	WAUSAU, WI	MSA	C	Marathon County	Wausau, WI
8960	WEST PALM BEACH-BOCA RATON, FL (Former title: West Palm Beach- Boca Raton-Delray Beach, FL)	MSA	B	Palm Beach County	West Palm Beach, FL Boca Raton, FL (Delray Beach, FL deleted)
9000	WHEELING, WV-OH	MSA	C	Marshall County, WV Ohio County, WV Belmont County, OH	Wheeling, WV
9040	WICHITA, KS	MSA	B	Butler County Harvey County* Sedgwick County	Wichita, KS

\* Pursuant to Section 526 of P.L. 99-500, Section 101(m), Harvey County, KS was added to the Wichita, KS MSA effective October 18, 1986.

<u>FIPS Code</u>	<u>Area Title</u>	<u>MSA, PMSA, CMSA</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
9080	WICHITA FALLS, TX	MSA	C	Archer County (added) Wichita County	Wichita Falls, TX
9140	WILLIAMSPORT, PA	MSA	C	Lycoming County	Williamsport, PA
9160	WILMINGTON-NEWARK, DE-MD (Former title: Wilmington, DE-NJ-MD)	PMSA	B	(See List II, Philadelphia-Wilmington- Atlantic City CMSA)	
9200 *	WILMINGTON, NC	MSA	C	New Hanover County *Brunswick County (added)	Wilmington, NC
9240	WORCESTER, MA-CT	PMSA	B	(See List II, Boston-Worcester- Lawrence CMSA)	
9260	YAKIMA, WA	MSA	C	Yakima County	Yakima, WA
9270	YOLO, CA	PMSA	C	(See List II, Sacramento-Yolo CMSA)	
9280	YORK, PA	MSA	B	York County (Adams County deleted)	York, PA
9320	YOUNGSTOWN-WARREN, OH	MSA	B	Columbiana County (added) Mahoning County Trumbull County	Youngstown, OH Warren, OH
9340	YUBA CITY, CA	MSA	C	Sutter County Yuba County	Yuba City, CA
9360	YUMA, AZ	MSA	C	Yuma County	Yuma, AZ

I II  
 CONSOLIDATED METROPOLITAN STATISTICAL AREAS AND  
 PRIMARY METROPOLITAN STATISTICAL AREAS

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u>			
1120 * BOSTON, MA-NH PMSA (Former title: Boston, MA; includes former Salem-Gloucester, MA PMSA)	A	Bristol County, MA (part): Berkley town (added) Dighton town (added) Mansfield town Norton town Taunton city (added) (Raynham town transferred to Brockton, MA PMSA) Essex County, MA (part): Amesbury town** Beverly city Danvers town Essex town Gloucester city Hamilton town Ipswich town Lynn city Lynnfield town Manchester town Marblehead town Middleton town Nahant town Newbury town** Newburyport city** Peabody city Rockport town Rowley town Salem city Salisbury town** Saugus town Swampscott town Topsfield town Wenham town	Boston, MA Cambridge, MA Lynn, MA Waltham, MA Gloucester, MA (Framingham, MA and Salem, MA deleted)

\*\* Transferred from Lawrence-Haverhill, MA-NH PMSA.

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
1120 * BOSTON, MA-NH PMSA (continued)		Middlesex County, MA (part):	
		Acton town	
		Arlington town	
		Ashland town	
		Ayer town	
		Bedford town	
		Belmont town	
		Boxborough town	
		Burlington town	
		Cambridge city	
		Carlisle town	
		Concord town	
		Everett city	
		Framingham town	
		Holliston town	
		Hopkinton town	
		Hudson town	
		Lexington town	
		Lincoln town	
		Littleton town	
		Malden city	
		Marlborough city	
		Maynard town	
		Medford city	
		Melrose city	
		Natick town	
		Newton city	
		North Reading town	
		Reading town	
		Sherborn town	
		Shirley town	
		Somerville city	
		Stoneham town	
		Stow town	
		Sudbury town	
		Townsend town	
		Wakefield town	



<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			

1120 \* BOSTON, MA-NH PMSA (continued)

Middlesex County, MA  
(part--continued):  
Waltham city  
Watertown town  
Wayland town  
Weston town  
Wilmington town  
Winchester town  
Woburn city  
(Groton town transferred  
to Lowell, MA-NH PMSA)  
Norfolk County, MA (part):  
Bellingham town  
Braintree town  
Brookline town  
Canton town  
Cohasset town  
Dedham town  
Dover town  
Foxborough town  
Franklin town  
Holbrook town  
Medfield town  
Medway town  
Millis town  
Milton town  
Needham town  
Norfolk town  
Norwood town  
Plainville town (transferred  
from Pawtucket-Woonsocket-  
Attleboro, RI-MA PMSA)  
Quincy city  
Randolph town  
Sharon town  
Stoughton town  
Walpole town

FIPS Code and Area Title	Level	Definition	Central Cities
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
1120 * BOSTON, MA-NH PMSA (continued)		<p>Norfolk County, MA  (part--continued):  Wellesley town  Westwood town  Weymouth town  Wrentham town  Plymouth County, MA (part):  Carver town  Duxbury town  Hanover town  Hingham town  Hull town  Kingston town  Marshfield town  Norwell town  Pembroke town  Plymouth town  Rockland town  Scituate town  Wareham town (added)  (Hanson, Lakeville,  Middleborough, and Plympton  towns transferred  to Brockton, MA PMSA  Suffolk County, MA:  Boston city  Chelsea city  Revere city  Winthrop town  Worcester County, MA (part):  Berlin town  Blackstone town (transferred  from Pawtucket-Woonsocket-  Attleboro, RI-MA PMSA)  Bolton town  Harvard town  Hopedale town</p>	

FIPS Code	Area Title	Level	Definition	Central Cities
07	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA			
	(continued)			

1120 \* BOSTON, MA-NH PMSA (continued)

Worcester County, MA  
 (part--continued):  
 Lancaster town  
 Mendon town  
 Milford town  
 Millville town (transferred  
 from Pawtucket-Woonsocket-  
 Attleboro, RI-MA PMSA)  
 Southborough town  
 Upton town  
 Rockingham County, NH (part):  
 Seabrook town (transferred  
 from Lawrence-Haverhill,  
 MA-NH PMSA)  
 South Hampton town (added)

1200 BROCKTON, MA PMSA

C	Bristol County (part): Easton town Raynham town** Norfolk County (part): Avon town Plymouth County (part): Abington town Bridgewater town Brockton city East Bridgewater town Halifax town Hanson town** Lakeville town** Middleborough town** Plympton town** West Bridgewater town Whitman town	Brockton, MA
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\*\* Transferred from Boston, MA PMSA.

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
2600 * FITCHBURG-LEOMINSTER, MA PMSA (new)	C	Middlesex County (part): Ashby town Worcester County (part): Ashburnham town Fitchburg city Gardner city (added) Leominster city Lunenburg town Templeton town (added) Westminster town Winchendon town (added)	Fitchburg, MA Leominster, MA
4160 * LAWRENCE, MA-NH PMSA (Former title: Lawrence- Haverhill, MA-NH)	B	Essex County, MA (part): Andover town Boxford town Georgetown town Groveland town Haverhill city Lawrence city Merrimac town Methuen town North Andover town West Newbury town (Amesbury, Newbury, and Salisbury towns and Newburyport city transfer- red to Boston, MA-NH PMSA) Rockingham County, NH (part): Atkinson town Chester town (added) Danville town Derry town Fremont town (added)	*Lawrence, MA (Haverhill, MA deleted)

FIPS Code and Area Title

Level

Definition

Central Cities

07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA  
(continued)

4160 \* LAWRENCE, MA-NH PMSA (continued)

Rockingham County, NH  
(part--continued):  
Hampstead town  
Kingston town  
Newton town  
Plaistow town  
Raymond town (added)  
Salem town  
Sandown town  
Windham town  
(Brentwood and East  
Kingston towns transferred  
to Portsmouth-Rochester,  
NH-ME PMSA; Seabrook  
town transferred  
to Boston, MA-NH PMSA)

4560 \* LOWELL, MA-NH PMSA

B

Middlesex County, MA  
(part):  
Billerica town  
Chelmsford town  
Dracut town  
Dunstable town  
Groton town (transferred  
from Boston, MA PMSA)  
Lowell city  
Pepperell town  
Tewksbury town  
Tyngsborough town  
Westford town  
Hillsborough County, NH  
(part):  
Pelham town

Lowell, MA

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
4760 * MANCHESTER, NH PMSA (new)	C	Hillsborough County (part): Bedford town Goffstown town Manchester city Weare town (added) Merrimack County (part): Allenstown town Hooksett town Rockingham County (part): Auburn town Candia town Londonderry town (transferred from Nashua, NH PMSA)	Manchester, NH
5350 * NASHUA, NH PMSA	C	Hillsborough County (part): Amherst town Brookline town Greenville town (added) Hollis town Hudson town Litchfield town Mason town (added) Merrimack town Milford town Mont Vernon town Nashua city New Ipswich town (added) Wilton town Rockingham County (part): (Londonderry town transferred to Manchester, NH PMSA)	Nashua, NH

FIPS Code and Area Title	Level	Definition	Central Cities
07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA (continued)			
5400 * NEW BEDFORD, MA PMSA (new)	C	Bristol County (part): Acushnet town Dartmouth town Fairhaven town Freetown town New Bedford city Plymouth County (part): Marion town Mattapoisett town Rochester town	New Bedford, MA
6450 * PORTSMOUTH-ROCHESTER, NH-ME PMSA (new) (Former title: Portsmouth- Dover-Rochester, NH-ME)	C	Rockingham County, NH (part): Brentwood town** East Kingston town** Epping town (added) Exeter town Greenland town Hampton town Hampton Falls town (added) Kensington town (added) New Castle town Newfields town Newington town Newmarket town North Hampton town Portsmouth city Rye town Stratham town Strafford County, NH (part): Barrington town Dover city Durham town Farmington town Lee town Madbury town	Rochester, NH Portsmouth, NH (Dover, NH deleted)

\*\* Transferred from Lawrence-Haverhill, MA-NH PMSA.

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
07 <u>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</u> (continued)			
6450 * PORTSMOUTH-ROCHESTER, NH-ME PMSA (continued)		<p>Strafford County, NH  (part--continued):  Milton town  Rochester city  Rollinsford town  Somersworth city  York County, ME (part):  Berwick town  Eliot town  Kittery town  South Berwick town  York town  (North Berwick, Ogunquit,  and Wells towns deleted)</p>	
9240 * WORCESTER, MA-CT PMSA (new) (Former title: Worcester, MA)	B	<p>Hampden County, MA (part):  Holland town (added)  Worcester County, MA (part):  Auburn town  Barre town  Boylston town  Brookfield town  Charlton town  Clinton town  Douglas town  Dudley town  East Brookfield town  Grafton town  Holden town  Leicester town  Millbury town  Northborough town  Northbridge town  North Brookfield town  Oakham town (added)  Oxford town  Paxton town  Princeton town</p>	Worcester, MA



FIPS Code and Area Title

Level

Definition

Central City

07 BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT

9240 \* WORCESTER, MA-CT PMSA (continued)

Worcester County, MA  
 (part--continued):  
 Rutland town  
 Shrewsbury town  
 Southbridge town (added)  
 Spencer town  
 Sterling town  
 Sturbridge town (added)  
 Sutton town  
 Uxbridge town  
 Webster town  
 Westborough town  
 West Boylston town  
 West Brookfield town (added)  
 Worcester city  
 Windham County, CT (part):  
 Thompson town (added)

14 CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA

1600 CHICAGO, IL PMSA

(Includes former Aurora-Elgin, IL,  
 Joliet, IL, and Lake County, IL  
 PMSAs)

A

Cook County  
 DeKalb County (added)  
 DuPage County  
 Grundy County  
 Kane County  
 Kendall County  
 Lake County  
 McHenry County  
 Will County

Chicago, IL  
 \*Aurora, IL  
 \*Elgin, IL  
 Joliet, IL  
 Evanston, IL  
 North Chicago, IL  
 DeKalb, IL (added)  
 (Waukegan, IL and  
 Chicago Heights,  
 IL deleted)

2960 GARY, IN PMSA

(Former title: Gary-Hammond, IN)

B

Lake County  
 Porter County

Gary, IN  
 East Chicago, IN  
 (Hammond, IN deleted)

3740 KANKAKEE, IL PMSA (new)

D

Kankakee County

Kankakee, IL

3800 KENOSHA, WI PMSA

C

Kenosha County

Kenosha, WI

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
21 <u>CINCINNATI-HAMILTON, OH-KY-IN CMSA</u>			
1640 CINCINNATI, OH-KY-IN PMSA	A	Brown County, OH (added) Clermont County, OH Hamilton County, OH Warren County, OH Boone County, KY Campbell County, KY Gallatin County, KY (added) Grant County, KY (added) Kenton County, KY Pendleton County, KY (added) Dearborn County, IN Ohio County, IN (added)	Cincinnati, OH
3200 HAMILTON-MIDDLETOWN, OH PMSA	B	Butler County	Hamilton, OH Middletown, OH
28 <u>CLEVELAND-AKRON, OH CMSA</u>			
0080 AKRON, OH PMSA	B	Portage County Summit County	Akron, OH Kent, OH (Barberton, OH deleted)
1680 CLEVELAND-LORAIN- ELYRIA, OH PMSA (Includes former Lorain- Elyria, OH PMSA)	A	Ashtabula County (added) Cuyahoga County Geauga County Lake County Lorain County Medina County	Cleveland, OH Lorain, OH Elyria, OH

FIPS Code and Area Title	Level	Definition	Central Cities
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31 DALLAS-FORT WORTH, TX CMSA

1920 DALLAS, TX PMSA	A	Collin County Dallas County Denton County Ellis County Henderson County (added) Hunt County (added) Kaufman County Rockwall County	Dallas, TX Irving, TX Denton, TX
2800 FORT WORTH-ARLINGTON, TX PMSA	A	Hood County (added) Johnson County Parker County Tarrant County	Fort Worth, TX Arlington, TX

34 DENVER-BOULDER-GREELEY, CO CMSA

1125 BOULDER-LONGMONT, CO PMSA	C	Boulder County	Boulder, CO Longmont, CO
2080 DENVER, CO PMSA	A	Adams County Arapahoe County Denver County Douglas County Jefferson County	Denver, CO
3060 GREELEY, CO PMSA (new)	C	Weld County	Greeley, CO

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
35 <u>DETROIT-ANN ARBOR-FLINT, MI CMSA</u>			
0440   ANN ARBOR, MI PMSA	B	Lenawee County (added) Livingston County (transferred from Detroit, MI PMSA) Washtenaw County	Ann Arbor, MI
2160   DETROIT, MI PMSA	A	Lapeer County Macomb County Monroe County Oakland County St. Clair County Wayne County	Detroit, MI Dearborn, MI Pontiac, MI Port Huron, MI
2640   FLINT, MI PMSA (new)	B	Genesee County	Flint, MI
42 <u>HOUSTON-GALVESTON-BRAZORIA, TX CMSA</u>			
1145   BRAZORIA, TX PMSA	C	Brazoria County	(No central city)
2920   GALVESTON-TEXAS CITY, TX PMSA	C	Galveston County	Galveston, TX Texas City, TX
3360   HOUSTON, TX PMSA	A	Chambers County (added) Fort Bend County Harris County Liberty County Montgomery County Waller County	Houston, TX Baytown, TX Conroe, TX (added)

FIPS Code	Area Title	Level	Definition	Central Cities
49	<u>LOS ANGELES-RIVERSIDE-ORANGE COUNTY, CA CMSA</u>			
4480	LOS ANGELES-LONG BEACH, CA PMSA	A	Los Angeles County	Los Angeles, CA Long Beach, CA Pasadena, CA Lancaster, CA (added) (Pomona, CA and Burbank, CA deleted)
5945	ORANGE COUNTY, CA PMSA (Former code and title: 0360 Anaheim-Santa Ana, CA)	A	Orange County	Santa Ana, CA Anaheim, CA Irvine, CA (added)
6780	RIVERSIDE-SAN BERNARDINO, CA PMSA	A	Riverside County San Bernardino County	Riverside, CA San Bernardino, CA Palm Springs, CA Hemet, CA (added) Temecula, CA (added) Palm Desert, CA (added)
8735	VENTURA, CA PMSA (Former code and title: 6000 Oxnard-Ventura, CA)	B	Ventura County	San Buenaventura (Ventura), CA (Oxnard, CA deleted)
56	<u>MIAMI-FORT LAUDERDALE, FL CMSA</u>			
2680	FORT LAUDERDALE, FL PMSA (Former title: Ft. Lauderdale- Hollywood-Pompano Beach, FL)	A	Broward County	Fort Lauderdale, FL (Hollywood, FL and Pompano Beach, FL deleted)
5000	MIAMI, FL PMSA (Former title: Miami- Hialeah, FL)	A	Dade County	Miami, FL Miami Beach, FL (Hialeah, FL deleted)

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
63 <u>MILWAUKEE-RACINE, WI CMSA</u>			
5080    MILWAUKEE-WAUKESHA, WI PMSA (Former title: Milwaukee, WI)	A	Milwaukee County Ozaukee County Washington County Waukesha County	Milwaukee, WI Waukesha, WI
6600    RACINE, WI PMSA	C	Racine County	Racine, WI
70 <u>NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND,       NY-NJ-CT-PA CMSA</u>			
0875 *    BERGEN-PASSAIC, NJ PMSA	A	Bergen County Passaic County	(No central city: Paterson, NJ deleted)
1160    BRIDGEPORT, CT PMSA (Former title: Bridgeport- Milford, CT)	B	Fairfield County (part): Bridgeport city Easton town Fairfield town Monroe town Shelton city Stratford town Trumbull town New Haven County (part): Ansonia city Beacon Falls town Derby city Milford city Oxford town Seymour town	Bridgeport, CT (Milford, CT deleted)
1930 *    DANBURY, CT PMSA	C	Fairfield County (part): Bethel town Brookfield town Danbury city	Danbury, CT

FIPS Code	Area Title	Level	Definition	Central Cities
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND, NY-NJ-CT-PA CMSA (continued)			
1930 *	DANBURY, CT PMSA (continued)		Fairfield County (part--continued): New Fairfield town Newtown town Redding town Ridgefield town Sherman town Litchfield County (part): Bridgewater town New Milford town Roxbury town (added) Washington town (added)	
2281	DUTCHESS COUNTY, NY PMSA (new) (Former title: Poughkeepsie, NY)	B	Dutchess County	*Poughkeepsie, NY
3640 *	JERSEY CITY, NJ PMSA	B	Hudson County	Jersey City, NJ Bayonne, NJ (added) (Hoboken, NJ deleted)
5015 *	MIDDLESEX-SOMERSET- HUNTERDON, NJ PMSA	A	Hunterdon County Middlesex County Somerset County	(No central city: Perth Amboy, NJ & New Brunswick, NJ deleted)
5190 *	MONMOUTH-OCEAN, NJ PMSA	B	Monmouth County Ocean County	Dover Township, NJ (added)
5380 *	NASSAU-SUFFOLK, NY PMSA	A	Nassau County Suffolk County	(No central city)
5480	NEW HAVEN-MERIDEN, CT PMSA (new)	B	Middlesex County (part): Clinton town Killingworth town	New Haven, CT Meriden, CT

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
70 <u>NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND,</u> <u>NY-NJ-CT-PA CMSA</u> (continued)			
5480 NEW HAVEN-MERIDEN, CT PMSA (continued)		New Haven County (part): Bethany town Branford town Cheshire town East Haven town Guilford town Hamden town Madison town Meriden city New Haven city North Branford town North Haven town Orange town Wallingford town West Haven city Woodbridge town	
5600 * NEW YORK, NY PMSA	A	Bronx County Kings County New York County Putnam County Queens County Richmond County Rockland County Westchester County	New York, NY White Plains, NY
5640 * NEWARK, NJ PMSA	A	Essex County Morris County Sussex County Union County Warren County (transferred from Allentown-Bethlehem- Easton, PA-NJ MSA)	Newark, NJ (Elizabeth, NJ deleted)



FIPS Code and Area Title	Level	Definition	Central Cities
70 NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND, NY-NJ-CT-PA CMSA (continued)			
5660 * NEWBURGH, NY-PA PMSA (Former code and title: 5950 Orange County, NY)	B	Orange County, NY Pike County, PA (added)	Newburgh, NY (added)
8040 STAMFORD-NORWALK, CT PMSA (Former title: Stamford, CT PMSA; includes former Norwalk, CT PMSA)	B	Fairfield County (part): Darien town Greenwich town New Canaan town Norwalk city Stamford city Weston town Westport town Wilton town	Stamford, CT Norwalk, CT
8480 TRENTON, NJ PMSA (new) (Transferred from Philadelphia- Wilmington-Trenton, PA-NJ-DE-MD CMSA)	B	Mercer County	Trenton, NJ
8880 * WATERBURY, CT PMSA (new)	C	Litchfield County (part): Bethlehem town Thomaston town Watertown town Woodbury town New Haven County (part): Middlebury town Naugatuck borough Prospect town Southbury town Waterbury city Wolcott town	Waterbury, CT

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
77 <u>PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA</u>			
0560 ATLANTIC-CAPE MAY, NJ PMSA (new)	B	Atlantic County Cape May County	Atlantic City, NJ
6160 PHILADELPHIA, PA-NJ PMSA	A	Bucks County, PA Chester County, PA Delaware County, PA Montgomery County, PA Philadelphia County, PA Burlington County, NJ Camden County, NJ Gloucester County, NJ Salem County, NJ (transferred from Wilmington, DE-NJ-MD)	Philadelphia, PA Camden, NJ (Norristown, PA deleted)
8760 VINELAND-MILLVILLE- BRIDGETON, NJ PMSA	C	Cumberland County	Vineland, NJ Millville, NJ Bridgeton, NJ
9160 WILMINGTON-NEWARK, DE-MD PMSA (Former title: Wilmington, DE-NJ-MD)	B	New Castle County, DE Cecil County, MD	Wilmington, DE Newark, DE (added)
79 <u>PORTLAND-SALEM, OR-WA CMSA</u>			
6440 PORTLAND-VANCOUVER, OR-WA PMSA (Former title: Portland, OR; includes former Vancouver, WA PMSA)	A	Clackamas County, OR Columbia County, OR (added) Multnomah County, OR Washington County, OR Yamhill County, OR Clark County, WA	Portland, OR Vancouver, WA
7080 SALEM, OR PMSA (new)	B	Marion County Polk County	Salem, OR

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
82 <u>SACRAMENTO-YOLO, CA CMSA</u> (new)			
6920    SACRAMENTO, CA PMSA (new)	A	El Dorado County Placer County Sacramento County	Sacramento, CA (Roseville, CA deleted)
9270    YOLO, CA PMSA (new)	C	Yolo County	Davis, CA Woodland, CA
84 <u>SAN FRANCISCO-OAKLAND-SAN JOSE, CA CMSA</u>			
5775    OAKLAND, CA PMSA	A	Alameda County Contra Costa County	Oakland, CA Berkeley, CA Alameda, CA (added) (Livermore, CA deleted)
7360    SAN FRANCISCO, CA PMSA	A	Marin County San Francisco County San Mateo County	San Francisco, CA
7400    SAN JOSE, CA PMSA	A	Santa Clara County	San Jose, CA Sunnyvale, CA (added) Santa Clara, CA (added) Palo Alto, CA Gilroy, CA (added)
7485    SANTA CRUZ-WATSONVILLE, CA PMSA (Former title: Santa Cruz, CA)	C	Santa Cruz County	Santa Cruz, CA Watsonville, CA (added)
7500    SANTA ROSA, CA PMSA (Former title: Santa Rosa- Petaluma, CA)	B	Sonoma County	Santa Rosa, CA *Petaluma, CA
8720    VALLEJO-FAIRFIELD-NAPA, CA PMSA	B	Napa County Solano County	Vallejo, CA Fairfield, CA Napa, CA

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
87 <u>SAN JUAN-CAGUAS-ARECIBO, PR CMSA</u>			
0470    ARECIBO, PR PMSA (new)	C	Arecibo Municipio Camuy Municipio Hatillo Municipio (Quebradillas Municipio deleted)	Arecibo, PR
1310    CAGUAS, PR PMSA	B	Caguas Municipio Cayey Municipio Cidra Municipio Gurabo Municipio San Lorenzo Municipio	Caguas, PR Cayey, PR (added)
7440    SAN JUAN-BAYAMON, PR PMSA (Former title: San Juan, PR)	A	Aguas Buenas Municipio (transferred from Caguas, PR PMSA) Barceloneta Municipio Bayamon Municipio Canovanas Municipio Carolina Municipio Catano Municipio Ceiba Municipio (added) Comerio Municipio (added) Corozal Municipio Dorado Municipio Fajardo Municipio Florida Municipio Guaynabo Municipio Humacao Municipio Juncos Municipio Las Piedras Municipio Loiza Municipio Luquillo Municipio Manati Municipio Morovis Municipio (added) Naguabo Municipio (added) Naranjito Municipio Rio Grande Municipio San Juan Municipio	San Juan, PR Bayamon, PR (added) Fajardo, PR Vega Baja, PR (added) Humacao, PR (added) Manati, PR (added)

87 SAN JUAN-CAGUAS-ARECIBO, PR CMSA  
(continued)

7440 SAN JUAN-BAYAMON, PR PMSA (continued)

Toa Alta Municipio  
Toa Baja Municipio  
Trujillo Alto Municipio  
Vega Alta Municipio  
Vega Baja Municipio  
Yabucoa Municipio (added)91 SEATTLE-TACOMA-BREMERTON, WA CMSA

1150 BREMERTON, WA PMSA (new)

C

Kitsap County

Bremerton, WA

5910 OLYMPIA, WA PMSA (new)

C

Thurston County

Olympia, WA

7600 SEATTLE-BELLEVUE-EVERETT, WA PMSA  
(Former title: Seattle, WA)

A

Island County (added)  
King County  
Snohomish CountySeattle, WA  
Bellevue, WA (added)  
Everett, WA  
(Auburn, WA  
deleted)

8200 TACOMA, WA PMSA

B

Pierce County

Tacoma, WA

97 WASHINGTON-BALTIMORE,  
DC-MD-VA-WV CMSA (new)

0720 BALTIMORE, MD PMSA (new)

A

Anne Arundel County  
Baltimore County  
Carroll County  
Harford County  
Howard County  
Queen Anne's County  
Baltimore cityBaltimore, MD  
Annapolis, MD

3180 HAGERSTOWN, MD PMSA (new)

C

Washington County

Hagerstown, MD

<u>FIPS Code and Area Title</u>	<u>Level</u>	<u>Definition</u>	<u>Central Cities</u>
97 <u>WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA</u> (continued)			
8840 WASHINGTON, DC-MD-VA-WV PMSA (new)	A	District of Columbia Calvert County, MD Charles County, MD Frederick County, MD Montgomery County, MD Prince George's County, MD Arlington County, VA Clarke County, VA (added) Culpeper County, VA (added) Fairfax County, VA Fauquier County, VA (added) King George County, VA (added) Loudoun County, VA Prince William County, VA Spotsylvania County, VA (added) Stafford County, VA Warren County, VA (added) Alexandria city, VA Fairfax city, VA Falls Church city, VA Fredericksburg city, VA (added) Manassas city, VA Manassas Park city, VA Berkeley County, WV (added) Jefferson County, WV (added)	Washington, DC Arlington, VA Frederick, MD Fredericksburg, VA (added)

LIST III  
METROPOLITAN STATISTICAL AREAS ARRANGED BY STATE

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Alabama</u>				
0450	ANNISTON	MSA	C	I
1000	BIRMINGHAM	MSA	B	I
1800	COLUMBUS (GA-AL)	MSA	B	I
2030	DECATUR*	MSA	C	I
2180	DOTHAN	MSA	C	I
2650	FLORENCE	MSA	C	I
2880	GADSDEN	MSA	D	I
3440	HUNTSVILLE	MSA	B	I
5160	MOBILE	MSA	B	I
5240	MONTGOMERY	MSA	B	I
8600	TUSCALOOSA	MSA	C	I
<u>Alaska</u>				
0380	ANCHORAGE	MSA	C	I
<u>Arizona</u>				
4120	LAS VEGAS (NV-AZ)	MSA	B	I
6200	PHOENIX-MESA	MSA	A	I
8520	TUCSON	MSA	B	I
9360	YUMA	MSA	C	I
<u>Arkansas</u>				
2580	FAYETTEVILLE-SPRINGDALE-ROGERS	MSA	C	I
2720	FORT SMITH (AR-OK)	MSA	C	I
4400	LITTLE ROCK-NORTH LITTLE ROCK	MSA	B	I
4920	MEMPHIS (TN-AR-MS)	MSA	A	I
6240	PINE BLUFF	MSA	D	I
8360	TEXARKANA (TX)-TEXARKANA (AR)	MSA	C	I

\* Pursuant to P.L. 100-258, Decatur, AL MSA was added effective March 14, 1988.

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>California</u>				
(0360)	(ANAHEIM-SANTA ANA)			
0680	BAKERSFIELD	MSA	B	II (49 Los Angeles-Riverside-Orange County CMSA)
1620	CHICO-PARADISE	MSA	C	I
2840	FRESNO	MSA	B	I
49	LOS ANGELES-RIVERSIDE-ORANGE COUNTY	CMSA		II
4480	LOS ANGELES-LONG BEACH	PMSA		II (49 Los Angeles-Riverside-Orange County CMSA)
4940	MERCED	MSA	A	I
5170	MODESTO	MSA	B	I
5775	OAKLAND	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
5945	ORANGE COUNTY	PMSA	A	II (49 Los Angeles-Riverside-Orange County CMSA)
(6000)	(OXNARD-VENTURA)			II (49 Los Angeles-Riverside-Orange County CMSA)
6690	REDDING	MSA	C	I
6780	RIVERSIDE-SAN BERNARDINO	PMSA	A	II (49 Los Angeles-Riverside-Orange County CMSA)
82	SACRAMENTO-YOLO	CMSA		II
6920	SACRAMENTO	PMSA	A	II (82 Sacramento-Yolo CMSA)
7120	SALINAS	MSA	B	I
7320	SAN DIEGO	MSA	A	I
84	SAN FRANCISCO-OAKLAND-SAN JOSE	CMSA		II
7360	SAN FRANCISCO	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
7400	SAN JOSE	PMSA	A	II (84 San Francisco-Oakland-San Jose CMSA)
7460	SAN LUIS OBISPO-ATASCADERO-PASO ROBLES	MSA	C	I
7480	SANTA BARBARA-SANTA MARIA-LOMPOC	MSA	B	I
7485	SANTA CRUZ-WATSONVILLE	PMSA	C	II (84 San Francisco-Oakland-San Jose CMSA)
7500	SANTA ROSA	PMSA	B	II (84 San Francisco-Oakland-San Jose CMSA)
8120	STOCKTON-LODI	MSA	B	I
8720	VALLEJO-FAIRFIELD-NAPA	PMSA	B	II (84 San Francisco-Oakland-San Jose CMSA)
8735	VENTURA	PMSA	B	II (49 Los Angeles-Riverside-Orange County CMSA)
8780	VISALIA-TULARE-PORTERVILLE	MSA	B	I
9270	YOLO	PMSA	C	II (82 Sacramento-Yolo CMSA)
9340	YUBA CITY	MSA	C	I
<u>Colorado</u>				
1125	BOULDER-LONGMONT	PMSA	C	II (34 Denver-Boulder-Greeley CMSA)
1720	COLORADO SPRINGS	MSA	B	I
34	DENVER-BOULDER-GREELEY	CMSA		II
2080	DENVER	PMSA	A	II (34 Denver-Boulder-Greeley CMSA)
2670	FORT COLLINS-LOVELAND	MSA	C	I
3060	GREELEY	PMSA	C	II (34 Denver-Boulder-Greeley CMSA)
6560	PUEBLO	MSA	C	I



FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Connecticut</u>				
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CMSA		11
1160	BRIDGEPORT	PMSA	B	11 (70 New York-Northern New Jersey-Long Island CMSA)
(1170)	(BRISTOL)			1 (3280 Hartford MSA)
1930	DANBURY	PMSA	C	11 (70 New York-Northern New Jersey-Long Island CMSA)
3280	HARTFORD	MSA	A	1
(5020)	(MIDDLETOWN)			1 (3280 Hartford MSA)
(5440)	(NEW BRITAIN)			1 (3280 Hartford MSA)
5480	NEW HAVEN-MERIDEN	PMSA	B	11 (70 New York-Northern New Jersey-Long Island CMSA)
5520	NEW LONDON-NORWICH (CT-RI)	MSA	B	1
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA		11
(5760)	(NORWALK)			11 (70 New York-Northern New Jersey-Long Island CMSA)
8040	STAMFORD-NORWALK	PMSA	B	11 (70 New York-Northern New Jersey-Long Island CMSA)
8880	WATERBURY	PMSA	C	11 (70 New York-Northern New Jersey-Long Island CMSA)
9240	WORCESTER (MA-CT)	PMSA	B	11 (07 Boston-Worcester-Lawrence CMSA)
<u>Delaware</u>				
2190	DOVER	MSA	C	1
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CMSA		11
9160	WILMINGTON-NEWARK (DE-MD)	PMSA	B	11 (77 Philadelphia-Wilmington-Atlantic City CMSA)
<u>District of Columbia</u>				
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CMSA		11
8840	WASHINGTON (DC-MD-VA-WV)	PMSA	A	11 (97 Washington-Baltimore CMSA)
<u>Florida</u>				
(1140)	(BRADENTON)			1 (7510 Sarasota-Bradenton MSA)
2020	DAYTONA BEACH	MSA	B	1
2680	FORT LAUDERDALE	PMSA	A	11 (56 Miami-Fort Lauderdale CMSA)
2700	FORT MYERS-CAPE CORAL	MSA	B	1
2710	FORT PIERCE-PORT ST. LUCIE	MSA	B	1
2750	FORT WALTON BEACH	MSA	C	1
2900	GAINESVILLE	MSA	C	1
3600	JACKSONVILLE	MSA	B	1
3980	LAKELAND-WINTER HAVEN	MSA	B	1
4900	MELBOURNE-TITUSVILLE-PALM BAY	MSA	B	1
56	MIAMI-FORT LAUDERDALE	CMSA		11
5000	MIAMI	PMSA	A	11 (56 Miami-Fort Lauderdale CMSA)
5345	NAPLES	MSA	C	1
5790	OCALA	MSA	C	1
5960	ORLANDO	MSA	A	1
6015	PANAMA CITY	MSA	C	1
6080	PENSACOLA	MSA	B	1
6580	PUNTA GORDA	MSA	C	1
7510	SARASOTA-BRADENTON	MSA	B	1
8240	TALLAHASSEE	MSA	C	1
8280	TAMPA-ST. PETERSBURG-CLEARWATER	MSA	A	1
8960	WEST PALM BEACH-BOCA RATON	MSA	B	1

FIPS Code	Area Title	CHSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Georgia</u>				
0120	ALBANY	MSA	C	I
0500	ATHENS	MSA	C	I
0520	ATLANTA	MSA	A	I
0600	AUGUSTA-AIKEN (GA-SC)	MSA	B	I
1560	CHATTANOOGA (TN-GA)	MSA	B	I
1800	COLUMBUS (GA-AL)	MSA	B	I
4680	Macon	MSA	B	I
7520	SAVANNAH	MSA	B	I
<u>Hawaii</u>				
3320	HONOLULU	MSA	B	I
<u>Idaho</u>				
1080	BOISE CITY	MSA	B	I
<u>Illinois</u>				
(0620)	(AURORA-ELGIN)			II (14 Chicago-Gary-Kenosha CHSA)
1040	BLOOMINGTON-NORMAL	MSA	C	I
1400	CHAMPAIGN-URBANA	MSA	C	I
14	CHICAGO-GARY-KENOSHA (IL-IN-WI)	CHSA		II
1600	CHICAGO	PMSA	A	II (14 Chicago-Gary-Kenosha CHSA)
1960	DAVENPORT-MOLINE-ROCK ISLAND (IA-IL)	MSA	B	I
2040	DECATUR	MSA	C	I
(3690)	(JOLIET)			II (14 Chicago-Gary-Kenosha CHSA)
3740	KANKAKEE	PMSA	D	II (14 Chicago-Gary-Kenosha CHSA)
(3965)	(LAKE COUNTY)			II (14 Chicago-Gary-Kenosha CHSA)
6120	PEORIA-PEKIN	MSA	B	I
6880	ROCKFORD	MSA	B	I
7040	ST. LOUIS (MO-IL)	MSA	A	I
7880	SPRINGFIELD	MSA	C	I

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Indiana</u>				
(0400)	(ANDERSON)			I (3480 Indianapolis MSA)
1020	BLOOMINGTON	MSA	C	I
14	CHICAGO-GARY-LAKE COUNTY (IL-IN-WI)	CMSA		II
21	CINCINNATI-HAMILTON (OH-KY-IN)	CMSA		II
1640	CINCINNATI (OH-KY-IN)	PMSA	A	II (21 Cincinnati-Hamilton CMSA)
2330	ELKHART-GOSHEN	MSA	C	I
2440	EVANSVILLE-HENDERSON (IN-KY)	MSA	B	I
2760	FORT WAYNE	MSA	B	I
2960	GARY	PMSA	B	II (14 Chicago-Gary-Kenosha CMSA)
3480	INDIANAPOLIS	MSA	A	I
3850	KOKOMO	MSA	D	I
3920	LAFAYETTE	MSA	C	I
4520	LOUISVILLE (KY-IN)	MSA	B	I
5280	MUNCIE	MSA	C	I
7800	SOUTH BEND	MSA	C	I
8320	TERRE HAUTE	MSA	C	I
<u>Iowa</u>				
1360	CEDAR RAPIDS	MSA	C	I
1960	DAVENPORT-MOLINE-ROCK ISLAND (IA-IL)	MSA	B	I
2120	DES MOINES	MSA	B	I
2200	DUBUQUE	MSA	D	I
3500	IOWA CITY	MSA	D	I
5920	OMAHA (NE-IA)	MSA	B	I
7720	SIOUX CITY (IA-NE)	MSA	C	I
8920	WATERLOO-CEDAR FALLS	MSA	C	I
<u>Kansas</u>				
3760	KANSAS CITY (MO-KS)	MSA	A	I
4150	LAWRENCE	MSA	D	I
8440	TOPEKA	MSA	C	I
9040	WICHITA	MSA	B	I
<u>Kentucky</u>				
21	CINCINNATI-HAMILTON (OH-KY-IN)	CMSA		II
1640	CINCINNATI (OH-KY-IN)	PMSA	A	II (21 Cincinnati-Hamilton CMSA)
1660	CLARKSVILLE-HOPKINSVILLE (TN-KY)	MSA	C	I
2440	EVANSVILLE-HENDERSON (IN-KY)	MSA	B	I
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
4280	LEXINGTON	MSA	B	I
4520	LOUISVILLE (KY-IN)	MSA	B	I
5990	OWENSBORO	MSA	D	I

FIPS Code	Area Title	CHSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Louisiana</u>				
0220	ALEXANDRIA	MSA	C	I
0760	BATON ROUGE	MSA	B	I
3350	HOUMA	MSA	C	I
3880	LAFAYETTE	MSA	B	I
3960	LAKE CHARLES	MSA	C	I
5200	MONROE	MSA	C	I
5560	NEW ORLEANS	MSA	A	I
7680	SHREVEPORT-BOSSIER CITY	MSA	B	I
<u>Maine</u>				
0730	BANGOR	MSA	D	I
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CHSA		II
4240	LEWISTON-AUBURN	MSA	D	I
6400	PORTLAND	MSA	C	I
6450	PORTSMOUTH-ROCHESTER (NH-ME)	PMSA	C	II (07 Boston-Worcester-Lawrence CHSA)
<u>Maryland</u>				
0720	BALTIMORE	PMSA	A	II (97 Washington-Baltimore CHSA)
1900	CUMBERLAND (MD-WV)	MSA	C	I
3180	HAGERSTOWN	PMSA	C	II (97 Washington-Baltimore CHSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CHSA		II
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CHSA		II
8840	WASHINGTON (DC-MD-VA-WV)	PMSA	A	II (97 Washington-Baltimore CHSA)
9160	WILMINGTON-NEWARK (DE-MD)	PMSA	B	II (77 Philadelphia-Wilmington-Atlantic City CHSA)
<u>Massachusetts</u>				
0740	BARNSTABLE-YARMOUTH	MSA	C	I
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CHSA		II
1120	BOSTON (MA-NH)	PMSA	A	II (07 Boston-Worcester-Lawrence CHSA)
1200	BROCKTON	PMSA	C	II (07 Boston-Worcester-Lawrence CHSA)
(2480)	(FALL RIVER (MA-RI))			I (6480 Providence-Fall River-Warwick MSA)
2600	FITCHBURG-LEOMINSTER	PMSA	C	II (07 Boston-Worcester-Lawrence CHSA)
4160	LAWRENCE (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CHSA)
4560	LOWELL (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CHSA)
5400	NEW BEDFORD	PMSA	C	II (07 Boston-Worcester-Lawrence CHSA)
(6060)	(PAWTUCKET-WOONSOCKET-ATTLEBORO (RI-MA))			I (6480 Providence-Fall River-Warwick MSA)
6320	PITTSFIELD	MSA	D	I
6480	PROVIDENCE-FALL RIVER-WARWICK (RI-MA)	MSA	A	I
(7090)	(SALEM-GLOUCESTER)			II (07 Boston-Worcester-Lawrence CHSA)
8000	SPRINGFIELD	MSA	B	I
9240	WORCESTER (MA-CT)	PMSA	B	II (07 Boston-Worcester-Lawrence CHSA)

FIPS Code	Area Title	CHSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Michigan</u>				
0440	ANN ARBOR	PHSA	B	11 (35 Detroit-Ann Arbor-Flint CHSA)
(0780)	(BATTLE CREEK)			1 (3720 Kalamazoo-Battle Creek MSA)
0870	BENTON HARBOR	MSA	C	1
2160	DETROIT-ANN ARBOR-FLINT	CHSA		11
2640	DETROIT	PHSA	A	11 (35 Detroit-Ann Arbor-Flint CHSA)
3000	FLINT	MSA	B	11 (35 Detroit-Ann Arbor-Flint CHSA)
3520	GRAND RAPIDS-MUSKEGON-HOLLAND	MSA	B	1
3720	JACKSON	MSA	C	1
4040	KALAMAZOO-BATTLE CREEK	MSA	B	1
(5320)	LANSING-EAST LANSING	MSA	B	1
6960	(MUSKEGON)			1 (3000 Grand Rapids-Muskegon-Holland MSA)
	SAGINAW-BAY CITY-MIDLAND	MSA	B	1
<u>Minnesota</u>				
2240	DULUTH-SUPERIOR (MN-WI)	MSA	C	1
2520	FARGO-MOORHEAD (ND-MN)	MSA	C	1
2985	GRAND FORKS (ND-MN)	MSA	C	1
3870	LA CROSSE (WI-MN)	MSA	C	1
5120	MINNEAPOLIS-ST. PAUL (MN-WI)	MSA	A	1
6820	ROCHESTER	MSA	C	1
6980	ST. CLOUD	MSA	C	1
<u>Mississippi</u>				
0920	BILOXI-GULFPORT-PASCAGOULA	MSA	B	1
3560	JACKSON	MSA	B	1
4920	MEMPHIS (TN-AR-MS)	MSA	A	1
(6025)	(PASCAGOULA)			1 (0920 Biloxi-Gulfport-Pascagoula MSA)
<u>Missouri</u>				
1740	COLUMBIA	MSA	C	1
3710	JOPLIN	MSA	C	1
3760	KANSAS CITY (MO-KS)	MSA	A	1
7000	ST. JOSEPH	MSA	D	1
7040	ST. LOUIS (MO-IL)	MSA	A	1
7920	SPRINGFIELD	MSA	B	1
<u>Montana</u>				
0880	BILLINGS	MSA	C	1
3040	GREAT FALLS	MSA	D	1

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Nebraska</u>				
4360	LINCOLN	MSA	C	I
5920	OMAHA (NE-IA)	MSA	B	I
7720	SIOUX CITY (IA-NE)	MSA	C	I
<u>Nevada</u>				
4120	LAS VEGAS (NV-AZ)	MSA	B	I
6720	RENO	MSA	B	I
<u>New Hampshire</u>				
07	BOSTON-WORCESTER-LAWRENCE (MA-NH-ME-CT)	CMSA		II
1120	BOSTON (MA-NH)	PMSA	A	II (07 Boston-Worcester-Lawrence CMSA)
4160	LAWRENCE (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CMSA)
4560	LOWELL (MA-NH)	PMSA	B	II (07 Boston-Worcester-Lawrence CMSA)
4760	MANCHESTER	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
5350	NASHUA	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
6450	PORTSMOUTH-ROCHESTER (NH-ME)	PMSA	C	II (07 Boston-Worcester-Lawrence CMSA)
<u>New Jersey</u>				
0560	ATLANTIC-CAPE MAY	PMSA	B	II (77 Philadelphia-Wilmington-Atlantic City CMSA)
0875	BERGEN-PASSAIC	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
3660	JERSEY CITY	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
5015	MIDDLESEX-SOMERSET-HUNTERDON	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
5190	MONMOUTH-OCEAN	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA		II
5640	NEWARK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CMSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CMSA		II
6160	PHILADELPHIA (PA-NJ)	PMSA	A	II (77 Philadelphia-Wilmington-Atlantic City CMSA)
8480	TRENTON	PMSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
8760	VINELAND-MILLVILLE-BRIDGETON	PMSA	C	II (77 Philadelphia-Wilmington-Atlantic City CMSA)

FIPS Code	Area Title	CHSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>New Mexico</u>				
0200	ALBUQUERQUE	MSA	B	I
4100	LAS CRUCES	MSA	C	I
7490	SANTA FE	MSA	C	I
<u>New York</u>				
0160	ALBANY-SCHENECTADY-TROY	MSA	B	I
0960	BINGHAMTON	MSA	B	I
1280	BUFFALO-NIAGARA FALLS	MSA	A	I
2281	DUTCHESS COUNTY	PMSA	B	II (70 New York-Northern New Jersey-Long Island CHSA)
2335	ELMIRA	MSA	D	I
2975	GLENS FALLS	MSA	C	I
3610	JAMESTOWN	MSA	C	I
5380	NASSAU-SUFFOLK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CHSA)
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CHSA	II	II
5600	NEW YORK	PMSA	A	II (70 New York-Northern New Jersey-Long Island CHSA)
5660	NEWMURGH (NY-PA)	PMSA	B	II (70 New York-Northern New Jersey-Long Island CHSA)
(5700)	(NIAGARA FALLS)		I	I (1280 Buffalo-Niagara Falls MSA)
(5950)	(ORANGE COUNTY)		II	II (70 New York-Northern New Jersey-Long Island CHSA)
(6460)	(POUGHKEEPSIE)		II	II (70 New York-Northern New Jersey-Long Island CHSA)
6840	ROCHESTER	MSA	A	I
8160	SYRACUSE	MSA	B	I
8680	UTICA-ROME	MSA	B	I
<u>North Carolina</u>				
0480	ASHEVILLE	MSA	C	I
(1300)	(BURLINGTON)		I	I (3120 Greensboro--Winston-Salem-High Point MSA)
1520	CHARLOTTE-GASTONIA-ROCK HILL (NC-SC)	MSA	A	I
2560	FAYETTEVILLE	MSA	B	I
2980	GOLDSBORO	MSA	C	I
3120	GREENSBORO--WINSTON-SALEM--HIGH POINT	MSA	A	I
3150	GREENVILLE	MSA	C	I
3290	HICKORY-MORGANTON	MSA	B	I
3605	JACKSONVILLE	MSA	C	I
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS (VA-NC)	MSA	A	I
6640	RALEIGH-DURHAM-CHAPEL HILL	MSA	B	I
6895	ROCKY MOUNT	MSA	C	I
9200	WILMINGTON	MSA	C	I

FIPS Code	Area Title	CMSA, MSA, MSA	Level	List Specifying Definition and Central Cities
<u>North Dakota</u>				
1010	BISMARCK	MSA	D	I
2520	FARGO-MOORHEAD (ND-MN)	MSA	C	I
2985	GRAND FORKS (ND-MN)	MSA	C	I
<u>Ohio</u>				
0080	AKRON	PHSA	B	II (28 Cleveland-Akron CMSA)
1320	CANTON-MASSILLON	MSA	B	I
21	CINCINNATI-HAMILTON (OH-KY-IN)	CMSA	II	I
1640	CINCINNATI (OH-KY-IN)	PHSA	A	II (21 Cincinnati-Hamilton CMSA)
28	CLEVELAND-AKRON	CMSA	II	I
1680	CLEVELAND-LORAIN-ELYRIA	PHSA	A	II (28 Cleveland-Akron CMSA)
1840	COLUMBUS	MSA	A	I
2000	DAYTON-SPRINGFIELD	MSA	B	I
3200	HAMILTON-MIDDLETOWN	PHSA	B	II (21 Cincinnati-Hamilton CMSA)
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
4320	LIMA	MSA	C	I
(4440)	(LORAIN-ELYRIA)		II	(28 Cleveland-Akron CMSA)
4800	MANSFIELD	MSA	C	I
6020	PARKERSBURG-MARIETTA (WV-OH)	MSA	C	I
8080	STEUBENVILLE-WEIRTON (OH-WV)	MSA	C	I
8400	TOLEDO	MSA	B	I
9000	WHEELING (WV-OH)	MSA	C	I
9320	YOUNGSTOWN-WARREN	MSA	B	I
<u>Oklahoma</u>				
2340	ENID	MSA	D	I
2720	FORT SMITH (AR-OK)	MSA	C	I
4200	LAWTON	MSA	C	I
5880	OKLAHOMA CITY	MSA	B	I
8560	TULSA	MSA	B	I
<u>Oregon</u>				
2400	EUGENE-SPRINGFIELD	MSA	B	I
4890	MEDFORD-ASHLAND	MSA	C	I
79	PORTLAND-SALEM (OR-WA)	CMSA	II	I
6440	PORTLAND-VANCOUVER (OR-WA)	PHSA	A	II (79 Portland-Salem CMSA)
7080	SALEM	PHSA	B	II (79 Portland-Salem CMSA)



FIPS Code	Area Title	CMSA, PHSA, MSA	Level	List Specifying Definition and Central Cities
<u>Pennsylvania</u>				
0240	ALLENTOWN-BETHLEHEM-EASTON	MSA	B	I
0280	ALTOONA	MSA	C	I
(0845)	(BEAVER COUNTY)			I (6280 Pittsburgh MSA)
2360	ERIE	MSA	B	I
3240	HARRISBURG-LEBANON-CARLISLE	MSA	B	I
3680	JOHNSTOWN	MSA	C	I
4000	LANCASTER	MSA	B	I
70	NEW YORK-NORTHERN NEW JERSEY-LONG ISLAND (NY-NJ-CT-PA)	CMSA		II
5660	NEWBURGH (NY-PA)	PHSA	B	II (70 New York-Northern New Jersey-Long Island CMSA)
77	PHILADELPHIA-WILMINGTON-ATLANTIC CITY (PA-NJ-DE-MD)	CMSA		II
6160	PHILADELPHIA (PA-NJ)	PHSA	A	I (77 Philadelphia-Wilmington-Atlantic City CMSA)
6280	PITTSBURGH	MSA	A	I
6680	READING	MSA	B	I
7560	SCRANTON--WILKES-BARRE--HAZLETON	MSA	B	I
7610	SHARON	MSA	C	I
8050	STATE COLLEGE	MSA	C	I
9140	WILLIAMSPORT	MSA	C	I
9280	YORK	MSA	B	I
<u>Rhode Island</u>				
(2480)	(FALL RIVER (MA-RI))			I (6480 Providence-Fall River-Warwick MSA)
5520	NEW LONDON-NORWICH (CT-RI)	MSA	B	I
(6060)	(PAWUCKET-WOONSOCKET-ATTEBORO (RI-MA))			I (6480 Providence-Fall River-Warwick MSA)
6480	PROVIDENCE-FALL RIVER-WARWICK (RI-MA)	MSA	A	I
<u>South Carolina</u>				
(0405)	(ANDERSON)			I (3160 Greenville-Spartanburg-Anderson MSA)
0600	AUGUSTA-AIKEN (GA-SC)	MSA	B	I
1440	CHARLESTON-NORTH CHARLESTON	MSA	B	I
1520	CHARLOTTE-GASTONIA-ROCK HILL (NC-SC)	MSA	A	I
1760	COLUMBIA	MSA	B	I
2655	FLORENCE	MSA	C	I
3160	GREENVILLE-SPARTANBURG-ANDERSON	MSA	B	I
5330	MYRTLE BEACH	MSA	C	I
8140	SUMTER	MSA	C	I

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>South Dakota</u>				
6660	RAPID CITY	MSA	D	I
7760	SIOUX FALLS	MSA	C	I
<u>Tennessee</u>				
1560	CHATTANOOGA (TN-GA)	MSA	B	I
1660	CLARKSVILLE-HOPKINSVILLE (TN-KY)	MSA	C	I
3580	JACKSON	MSA	D	I
3660	JOHNSON CITY-KINGSPORT-BRISTOL (TN-VA)	MSA	B	I
3840	KNOXVILLE	MSA	B	I
4920	MEMPHIS (TN-AR-MS)	MSA	A	I
5360	NASHVILLE	MSA	B	I
<u>Texas</u>				
0040	ABILENE	MSA	C	I
0320	AMARILLO	MSA	C	I
0640	AUSTIN-SAN MARCOS	MSA	B	I
0840	BEAUMONT-PORT ARTHUR	MSA	B	I
1145	BRAZORIA	PMSA	C	II (42 Houston-Galveston-Brazoria CMSA)
1240	BROWNSVILLE-HARLINGEN-SAN BENITO	MSA	B	I
1260	BRYAN-COLLEGE STATION	MSA	C	I
1880	CORPUS CHRISTI	MSA	B	I
31	DALLAS-FORT WORTH	CMSA	II	
1920	DALLAS	PMSA	A	II (31 Dallas-Fort Worth CMSA)
2320	EL PASO	MSA	B	I
2800	FORT WORTH-ARLINGTON	PMSA	A	II (31 Dallas-Fort Worth CMSA)
2920	GALVESTON-TEXAS CITY	PMSA	C	II (42 Houston-Galveston-Brazoria CMSA)
42	HOUSTON-GALVESTON-BRAZORIA	CMSA	II	
3360	HOUSTON	PMSA	A	II (42 Houston-Galveston-Brazoria CMSA)
3810	KILLEEN-TEMPLE	MSA	B	I
4080	LAREDO	MSA	C	I
4420	LONGVIEW-MARSHALL	MSA	C	I
4600	LUBBOCK	MSA	C	I
4880	MALLEN-EDINBURG-MISSION	MSA	B	I
(5040)	(MIDLAND)		I	(5800 Odessa-Midland MSA)
5800	ODESSA-MIDLAND	MSA	C	I
7200	SAN ANGELO	MSA	D	I
7240	SAN ANTONIO	MSA	A	I
7640	SHERMAN-DENISON	MSA	D	I
8360	TEXARKANA (TX)-TEXARKANA (AR)	MSA	C	I
8640	TYLER	MSA	C	I
8750	VICTORIA	MSA	D	I
8800	WACO	MSA	C	I
9080	WICHITA FALLS	MSA	C	I

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Utah</u>				
6520	PROVO-OREM	MSA	B	I
7160	SALT LAKE CITY-OGDEN	MSA	A	I
<u>Vermont</u>				
1305	BURLINGTON	MSA	C	I
<u>Virginia</u>				
1540	CHARLOTTESVILLE	MSA	C	I
1950	DANVILLE	MSA	C	I
3660	JOHNSON CITY-KINGSPORT-BRISTOL (TN-VA)	MSA	B	I
4640	LYNCHBURG	MSA	C	I
5720	NORFOLK-VIRGINIA BEACH-NEWPORT NEWS (VA-NC)	MSA	A	I
6760	RICHMOND-PETERSBURG	MSA	B	I
6800	ROANOKE	MSA	C	I
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CMSA		II
8840	WASHINGTON (DC-MD-VA-WV)	PMSA	A	II (97 Washington-Baltimore CMSA)
<u>Washington</u>				
0860	BELLINGHAM	MSA	C	I
1150	BREMERTON	PMSA	C	II (91 Seattle-Tacoma-Bremerton CMSA)
5910	OLYMPIA	PMSA	C	II (91 Seattle-Tacoma-Bremerton CMSA)
79	PORTLAND-SALEM (OR-WA)	CMSA		II
6440	PORTLAND-VANCOUVER (OR-WA)	PMSA	A	II (79 Portland-Salem CMSA)
6740	RICHLAND-KENNEWICK-PASCO	MSA	C	I
91	SEATTLE-TACOMA-BREMERTON	CMSA		II
7600	SEATTLE-BELLEVUE-EVERETT	PMSA	A	II (91 Seattle-Tacoma-Bremerton CMSA)
7840	SPOKANE	MSA	B	I
8200	TACOMA	PMSA	B	II (91 Seattle-Tacoma-Bremerton CMSA)
(8725)	(VANCOUVER)			II (79 Portland-Salem CMSA)
9260	YAKIMA	MSA	C	I
<u>West Virginia</u>				
1480	CHARLESTON	MSA	B	I
1900	CUMBERLAND (MD-WV)	MSA	C	I
3400	HUNTINGTON-ASHLAND (WV-KY-OH)	MSA	B	I
6020	PARKERSBURG-MARIETTA (WV-OH)	MSA	C	I
8080	STEUBENVILLE-WEIRTON (OH-WV)	MSA	C	I
97	WASHINGTON-BALTIMORE (DC-MD-VA-WV)	CMSA		II
8840	WASHINGTON (DC-MD-VA-WV)	PMSA	A	II (97 Washington-Baltimore CMSA)
9000	WHEELING (WV-OH)	MSA	C	I

FIPS Code	Area Title	CMSA, PMSA, MSA	Level	List Specifying Definition and Central Cities
<u>Wisconsin</u>				
0460	APPLETON-OSHKOSH-MEENAH	MSA	B	I
14	CHICAGO-GARY-KENOSHA (IL-IN-WI)	CMSA		II
2240	DULUTH-SUPERIOR (MN-WI)	MSA	C	I
2290	EAU CLAIRE	MSA	C	I
3080	GREEN BAY	MSA	C	I
3620	JANESVILLE-BELOIT	MSA	C	I
3800	KENOSHA	PMSA	C	II (14 Chicago-Gary-Kenosha CMSA)
3870	LA CROSSE (WI-MN)	MSA	C	I
4720	MADISON	MSA	B	I
63	MILWAUKEE-RACINE	CMSA		II
5080	MILWAUKEE-WAUKESHA	PMSA	A	II (63 Milwaukee-Racine CMSA)
5120	MINNEAPOLIS-ST. PAUL (MN-WI)	MSA	A	I
6600	RACINE	PMSA	C	II (63 Milwaukee-Racine CMSA)
7620	SHEBOYGAN	MSA	C	I
8940	WAUSAU	MSA	C	I
<u>Wyoming</u>				
1350	CASPER	MSA	D	I
1580	CHEYENNE	MSA	D	I
<u>Puerto Rico</u>				
0060	AGUADILLA	MSA	C	I
0470	ARECIBO	PMSA	C	II (87 San Juan-Caguas-Arecibo CMSA)
1310	CAGUAS	PMSA	B	II (87 San Juan-Caguas-Arecibo CMSA)
4840	MAYAGUEZ	MSA	C	I
6360	PONCE	MSA	B	I
87	SAN JUAN-CAGUAS-ARECIBO	CMSA		II
7440	SAN JUAN-BAYAMON	PMSA	A	II (87 San Juan-Caguas-Arecibo CMSA)

## LIST IV - DEFINITIONS OF NEW ENGLAND COUNTY METROPOLITAN AREAS (NECMAs)

FIPS Code	NECMA Title	Level	Definition	Central Cities
0733	BANGOR, ME	C	Penobscot County	Bangor, ME
0743	BARNSTABLE-YARMOUTH, MA (new)	C	Barnstable County	Barnstable, MA Yarmouth, MA
1123	BOSTON-WORCESTER-LAWRENCE- LOWELL-BROCKTON, MA-NH**	A	Bristol County, MA (added) Essex County, MA Middlesex County, MA Norfolk County, MA Plymouth County, MA Suffolk County, MA Worcester County, MA (added) Hillsborough County, NH (added) Rockingham County, NH (added) Strafford County, NH (added)	Boston, MA Worcester, MA Lowell, MA New Bedford, MA Manchester, NH Cambridge, MA Brockton, MA Fall River, MA Lynn, MA Nashua, NH *Lawrence, MA Waltham, MA Fitchburg, MA *Attleboro, MA Leominster, MA Gloucester, MA Rochester, NH Portsmouth, NH
	(Former title: Boston-Lawrence- Salem-Lowell-Brockton, MA; includes former Manchester- Nashua, NH, New Bedford-Fall River-Attleboro, MA, Portsmouth- Dover-Rochester, NH, and Worcester-Fitchburg-Leominster, MA NECMAs)			
1303	BURLINGTON, VT	C	Chittenden County Franklin County (added) Grand Isle County	Burlington, VT
3283	HARTFORD, CT*** (Former title: Hartford-New Britain-Middletown-Bristol, CT)	A	Hartford County Middlesex County Tolland County	Hartford, CT Middletown, CT

\*\* The following central cities were deleted:

\*\*\* The following central cities were deleted:

Dover, NH, Framingham, MA, Haverhill, MA, and Salem, MA.  
Bristol, CT and New Britain, CT.

FIPS Code	NECMA Title	Level	Definition	Central Cities
4243	LEWISTON-AUBURN, ME	C	Androscoggin County	Lewiston, ME Auburn, ME
5483	NEW HAVEN-BRIDGEPORT-STAMFORD- DANBURY-WATERBURY, CT**** (Former title: New Haven-Waterbury- Meriden CT; includes former Bridgeport-Stamford-Norwalk- Danbury, CT NECMA)	A	Fairfield County (added) New Haven County	Bridgeport, CT New Haven, CT Waterbury, CT Stamford, CT Norwalk, CT Danbury, CT Meriden, CT
5523	NEW LONDON-NORWICH, CT	B	New London County	New London, CT Norwich, CT
6323	PITTSFIELD, MA	C	Berkshire County	Pittsfield, MA
6403	PORTLAND, ME	C	Cumberland County	Portland, ME
6483	PROVIDENCE-WARWICK- PAWTUCKET, RI (Former title: Providence- Pawtucket-Woonsocket, RI)	B	Bristol County Kent County Providence County Washington County	Providence, RI Warwick, RI (added) *Pawtucket, RI Woonsocket, RI
8003	SPRINGFIELD, MA	B	Hampden County Hampshire County	Springfield, MA Holyoke, MA Westfield, MA Northampton, MA

\*\*\*\* Milford, CT was deleted as a central city.



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503  
May 21, 1993

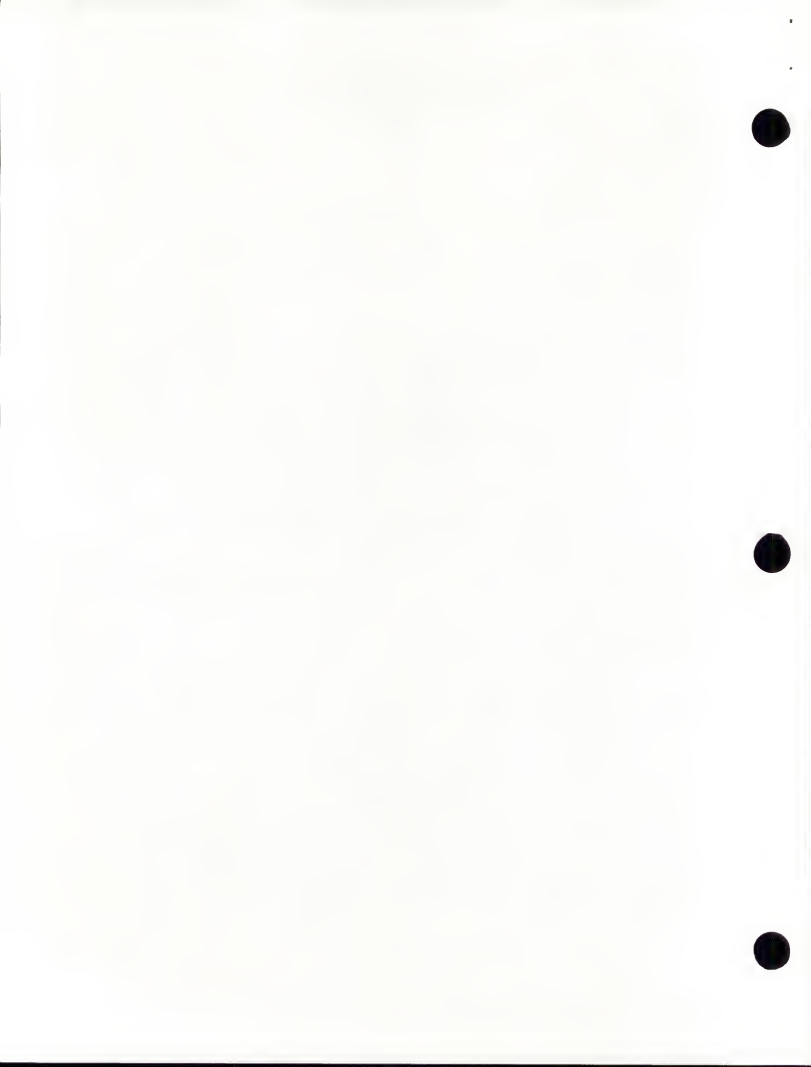
THE DIRECTOR

BULLETIN NO. 93-15

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Information on Voluntary Contributions to International Organizations

1. Purpose. The purpose of this Bulletin is to provide instructions for preparing information for a semiannual report to the Congress listing all voluntary contributions to international organizations by all agencies of the United States Government.
2. Background and Authority. Section 306(b)(1) of the Foreign Assistance Act of 1961, as amended (see Attachment A), requires that the President transmit to the Congress semiannual reports listing all voluntary contributions, cash and in kind, by the United States Government to international organizations. Section 306(b)(2) requires that agencies making such contributions provide information on them to the Office of Management and Budget. Section 306(b) was enacted in 1980, and agencies have reported under this requirement previously.
3. Coverage. This Bulletin applies to all Federal agencies, including those of the Legislative and Judicial Branches.
4. Definitions. For the purposes of this Bulletin, the following definitions apply:
  - (a) Voluntary contribution means a contribution of any kind that is not assessed under a binding international agreement, including the furnishing of funds for other financial support; services of any kind (including the use of experts or other personnel); or commodities, equipment, supplies, or other material.
  - (b) International organization means any public international organization that is composed principally of governments. This does not include a foreign agency or organization that has an arrangement with the United States Government for bilateral contributions. Also, this does not include international organizations composed of individual members representing themselves or an organization, but not their respective governments.





5. Required Materials. Agencies that make voluntary contributions to any international organization will forward to the Office of Management and Budget information on those contributions in accordance with the attached instructions and in the format of the attached exhibit. Separate information will be prepared for each international organization receiving voluntary contributions. Materials will be sent to the International Affairs Division, Office of Management and Budget, Room 8227, New Executive Office Building, Washington, D.C. 20503.

6. Due Dates. Information on contributions made in the first half of fiscal year 1993 is due no later than June 15, 1993. Information on contributions made in the second half of fiscal year 1993 is due no later than November 15, 1993.

7. Information Contact. Inquiries concerning this Bulletin may be addressed to Tracy A. Davis, International Affairs Division, Office of Management and Budget (telephone (202) 395-4580).



Leon E. Panetta  
Director

Attachments  
Exhibit



FOREIGN ASSISTANCE ACT OF 1961, AS AMENDED (22 U.S.C. 2226)

"Section 306(b)(1) The President shall submit semiannual reports to the Congress listing all voluntary contributions by the United States government to international organizations. One of the semiannual reports shall be submitted no later than July 1 and shall list all contributions made during the first six months of the then current fiscal year. The other semiannual report shall be submitted no later than January 1 and shall list all contributions made during the last six months of the preceding fiscal year. Each such report shall specify the government agency making the voluntary contribution, the international organization to which the contribution was made, the amount and form of the contribution, and the purpose of the contribution. Contributions shall be listed on both an agency-by-agency basis and an organization-by-organization basis.

(2) In order to facilitate the preparation of the reports required by paragraph (1), the head of any Government agency which makes a voluntary contribution to any international organization shall promptly report that contribution to the Director of the Office of Management and Budget.

(3) As used in this subsection, the term "contribution" means any contribution of any kind, including the furnishing of funds or other financial support, services of any kind (including the use of experts or other personnel), or commodities, equipment, supplies, or other material."



Attachment B  
Bulletin No. 93-15

INSTRUCTIONS ON PREPARING INFORMATION ON VOLUNTARY  
CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

Information on voluntary contributions to international organizations will be prepared on 8 1/2" X 11" paper, as described below.

Enter the name of the agency making the contribution, the name of the international organization receiving the contribution, and the six month period for which contributions are being reported, as indicated in the Exhibit. Information will be entered in each column as indicated below:

Column (1). Enter the title of the appropriation or fund account that financed the contribution.

Column (2). Enter the amount of each contribution. Amounts for cash contributions will be outlays. The value of in kind contributions (services, commodities, equipment, supplies, or other material) will be the cost to the agency of providing the services or goods. The value of in kind contributions should be determined by the contributing agency.

Column (3). Enter the form of each contribution made to the international organization during each reporting period. The form should be one or more of the following:

- a. financial support
- b. services
- c. material

Column (4). Enter the primary purpose for which the contribution was made. Make the explanation brief. Do not provide attachments.



Exhibit 93-15  
Bulletin No.

VOLUNTARY CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS  
Period: \_\_\_\_\_

Agency: \_\_\_\_\_ International Organization \_\_\_\_\_

(1) <u>Account Title</u>	(2) <u>Amounts</u> (\$ in thousands)	(3) <u>Form</u>	(4) <u>Purpose</u>
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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

May 20, 1993

OMB BULLETIN NO. 93 - 14

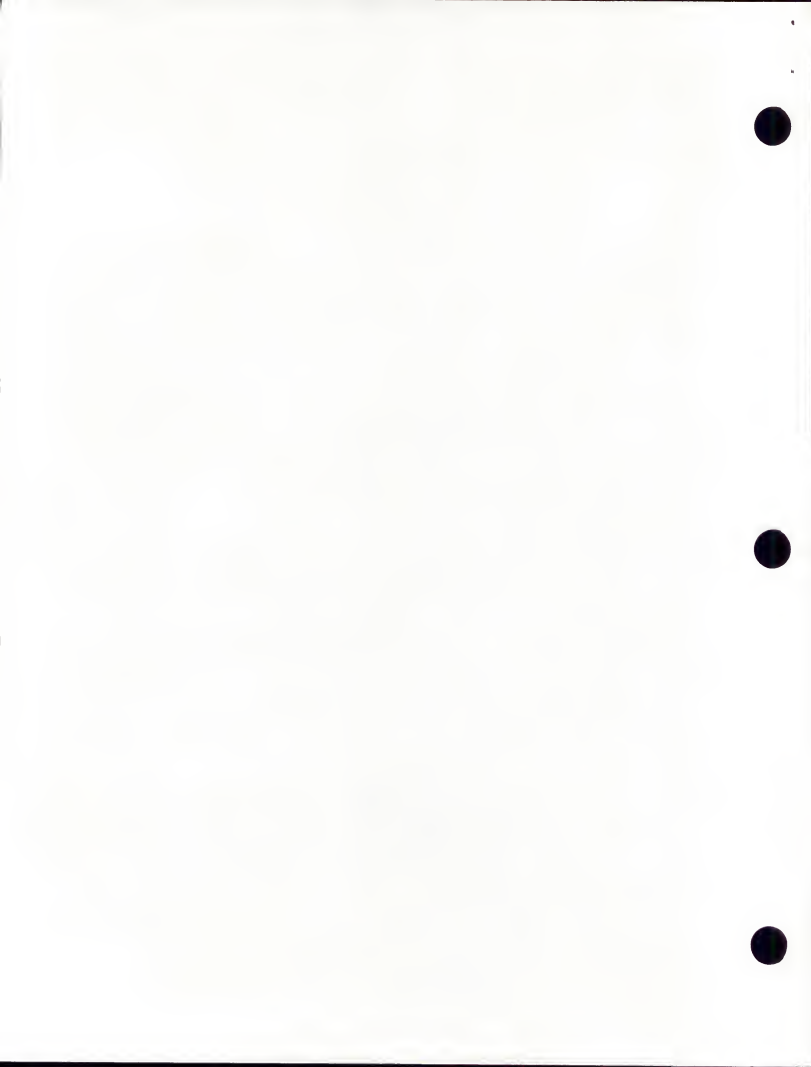
TO THE HEADS OF ALL EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Achieving Improved Coordination and Efficiency in Geographic Data Management

**1. Purpose.** The purpose of this memo is twofold. First, to inform agencies of the work being performed by the Federal Geographic Data Committee (FGDC) and to familiarize agencies with ongoing initiatives that require their attention. These actions further the goals laid out by the President in his February 22, 1993, statement entitled, *Technology for America's Economic Growth, a New Direction to Build Economic Strength*. Second, to provide guidance and instructions to agencies for reporting on the expenditures for and the coordination of geographic (spatial) data. Agencies are requested to provide budget information for Fiscal Years 1992 through 1994 with respect to their investment in the collection and management of geographically referenced data. The specific information requested, developed with the assistance of the Federal Geographic Data Committee, is described in the attachment. The purpose of this data call is to assess the level of Federal agency investment in the collection and management of geographic data.

**2. Background.** Historically, many agencies have collected, managed, and analyzed geographic data based on their individual mission needs. However, the advantages of geographic information systems (GIS) have both increased the number of applications of geographic data, and substantially broadened the type of public policy applications in which these data are used. This growth in applications underscores the need for the Federal Government to more efficiently manage the geographic data it collects, particularly digital data.

**3. Work of the Federal Geographic Data Committee.** OMB Circular No. A-16, *Coordination of Surveying, Mapping, and Related Spatial Data Activities*, identifies the Federal Geographic Data Committee (FGDC), chaired by the Department of the Interior, as the primary interagency mechanism to develop ways to improve coordination and efficiency in Federal geographic data programs. In particular, two initiatives underway by the Committee require agency attention.



**(a) Digital Data Standards.** OMB expects that agencies assigned lead responsibility by Circular A-16 for particular categories of digital data will work through the FGDC to complete data standards for those data categories. Development of digital data standards is essential to avoid unnecessary and wasteful duplication of effort across all levels of Government. The final standards should allow the easy integration of multiple data layers from different sources.

**(b) Data Dissemination.** The *Manual of Federal Geographic Data Products*, which was cooperatively funded with the Environmental Protection Agency, was recently published by the FGDC. The Manual describes selected data products produced by nine Federal agencies. Copies may be obtained from the FGDC by calling their offices at (703) 648-4533.

**4. Action Required.** No later than ninety days after the date of issue of this Bulletin, the FGDC should submit to OMB a schedule for developing standards for geographic data, including those needed for each data category as described in 3(a).

Moreover, agencies whose products are not included in the current edition of the *Manual of Federal Geographic Data Products* as described in section 3(b) should contact the FGDC to arrange for inclusion of their products in future manuals or data clearinghouses.

In addition, each agency is asked to provide a response on a subcabinet level, where expenditures for activities related to the collection and management of geographic data equal or exceed \$500,000 in any fiscal year, 1992 through 1994. Agencies are encouraged to consolidate responses for small programs and activities that are interrelated. Completed data sheets (attached) should be submitted to OMB's Natural Resources Division no later than sixty days after the date of issue of this Bulletin.

**5. Information Contact.** Questions about this data request can be directed to the Federal Geographic Data Committee (phone (703) 648-5725), or to Scott Cameron (phone (202) 395-6822) of OMB's Natural Resources Division.

**6. Expiration Date.** This Bulletin expires October 29, 1993.



Leon E. Panetta  
Director

Attachments



## Attachment

### Federal Agency Investments in Geographically Referenced Data

**Definition:** For the purpose of this call, geographic data are any data referenced to a location on the surface of the earth. As examples, these include observations (e.g. water quality measurements, forest inventory plots, soil sampling) referenced to a specific location by coordinates (e.g. latitude/ longitude) or other descriptor (e.g. gauging station), vector delineations of geographic features (e.g. wetland maps or digital data files such as DLG or TIGER data), raster images (e.g. Landsat scenes or digital orthophotos), and statistical data referenced to a specific geographic area (e.g. census counts, timber inventories). Other examples include:

Include	Exclude
Expenditures on the collection and management of descriptive or attribute data integral to the use of geographic data (e.g. soils characteristics for soils maps; census statistics for census tracts).	Expenditures on information that can be related to, but is incidental to the use of, geographic data (e.g. number of visitors at a national park).
Expenditures on the collection and management of geographic data used in planning or building projects that cover large areas (e.g. regional planning or construction efforts; information used to develop environmental impact statements (both on and off-shore), or environmental remediation activities, infrastructure projects).	Expenditures on architecture, engineering, construction, or maintenance activities for individual sites (e.g. buildings or other facilities).
Expenditures on aerial photography, remotely-sensed imagery and data, nautical charts, operation of remote sensing and positioning systems, and processing of images to make maps and orthoimagery.	Expenditures on efforts to develop new capabilities that are not expected to be operational before 1998.
Expenditures made to disseminate geographic data outside the acquiring organization, including providing access to digital geographic data to the public or other levels of Government.	Expenditures made solely to share geographic data within the acquiring organization.

**Content:** For each effort, activity, or program, as appropriate, please provide the information requested on the Data Sheet. Attach additional pages for items I through V as necessary, but try to keep all responses as brief as possible. Please provide summary information for your entire agency for item VI.



## DATA SHEET

Agency: \_\_\_\_\_

Name of Contact: \_\_\_\_\_

Bureau: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

- I. Name or type of effort/activity/program:
- II. Predominant types of data collected or managed in this effort/activity/program (e.g.: observations, maps, photos, positions):
- III. Description of purpose of effort/activity/program:
- IV. Scope (e.g.: site specific, statewide, nationwide, agencywide):
- V. Provide budgetary resources (round to nearest million dollars) for the indicated activities and years.

1992 Actual    1993 Enacted    1994 Budget

A. Data Collection

1. Acquisition of existing data from private vendors
2. Acquisition of existing data from other Government agencies

3. Collection of original data\*

B. Data Management

1. Data digitization or automation\*
2. Data integration or preparation\*
3. Data maintenance and updates\*, \*\*
4. Data dissemination to others\*

VI. For geographic data that are used in efforts, activities, or programs in your agency, estimate (to the nearest million dollars) of:

1. Replacement value of all existing geographic data.\* Also indicate over how many years these investments in geographic data have been made.
2. Total investments through FY 1993 in digital geographic data.\*
3. Total estimated future funding, FY 1995 through FY 2000, to automate needed geographic data.\*, \*\*\*

\* - include costs of hardware, software, personnel, contracts.

\*\* - include costs of data storage and archiving.

\*\*\* - reflect total funding required to meet agency needs. (Provide an analytically-based reasonable best estimate.)







EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

May 13, 1993

THE DIRECTOR

BULLETIN NO. 93-13

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: 1993 Regulatory Program of the United States Government

This bulletin sets forth procedures for the preparation and publication of the 1993 Regulatory Program of the United States Government (July 1, 1993 - June 30, 1994) ("1993 Regulatory Program").

Information required by this bulletin from each agency participating in the 1993 Regulatory Program will be the basis for a statement of the Administration's regulatory policies, goals, and objectives in the 1993 Regulatory Program. This information will also provide a description of the Administration's Significant Regulatory Actions (SRAs), under way or planned, for the Program Year.

The development of the 1993 Regulatory Program is intended to facilitate your establishment of new regulatory initiatives and your management of agency regulatory activities already under way. It is also intended to help the Administration develop a coordinated Federal regulatory strategy and priorities.

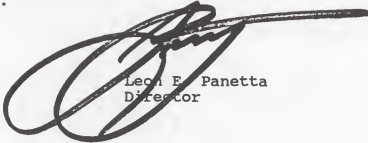
I wrote you on January 22nd, stating that pending completion of a review within the Administration, existing Executive orders on regulatory management will continue to apply. Until the Administration's review is completed, I am asking you to begin preparation of the 1993 Regulatory Program in accordance with guidance similar to that used in the past. After the Administration completes its review, I will promptly inform you of any needed change in presentation or structure.

I request you ensure that your submissions for the 1993 Regulatory Program be received by OMB's Office of Information and Regulatory Affairs (OIRA) by July 9, 1993. Please note that Executive Order No. 12498 states that the Program Year should be from April 1 through March 31 of the following year. Given the transition, however, it appears more appropriate to have the Program Year be from July 1, 1993 to June 30, 1994.

Attachment A sets forth the specific requirements for the 1993 Regulatory Program. Attachment B provides instructions for describing Significant Regulatory Actions.

Authority for issuing the 1993 Regulatory Program is as follows: the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; Reorganization Plan No. 2 of 1970; Executive Order No. 11541, as amended (35 Fed. Reg. 10737, July 2, 1970); Executive Order No. 12291 (46 Fed. Reg. 13193, February 19, 1981); and Executive Order No. 12498 (50 Fed. Reg. 1036, January 8, 1985).

For further information on the requirements of this bulletin, each agency should communicate with the appropriate Desk Officer in OIRA.



Leon E. Panetta  
Director

Attachments

ATTACHMENT A

1993 Regulatory Program

1. Agencies Included. Pursuant to Section 1(a) of Executive Order No. 12498, the following agencies, to the extent that they are subject to Executive Order No. 12291, are subject to Executive Order No. 12498 and to this Attachment. Only the agencies listed below need to furnish the information for inclusion in the Regulatory Program. Any agency that is not listed, but that wants to be included in the Regulatory Program, should obtain the concurrence of the Office of Information and Regulatory Affairs (OIRA), in the Office of Management and Budget (OMB), before developing the information needed for inclusion.

Department of Agriculture  
Department of Commerce  
Department of Defense (procurement and  
civil functions only)  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Environmental Protection Agency  
Equal Employment Opportunity Commission  
Federal Emergency Management Agency  
General Services Administration  
National Aeronautics and Space Administration  
Office of Personnel Management  
Pension Benefit Guaranty Corporation  
Small Business Administration

2. Definitions.

- (a) "Prerulemaking Action" is any necessary or important action or activity to be taken to determine whether, or how, to initiate or undertake rulemaking. Such an action occurs prior to a notice of proposed rulemaking and includes any public announcement or commitment that could influence or lead to the commencement of rulemaking

proceedings at a later date. Examples of this are: significant studies or analyses of the possible need for regulatory action; requests for public comment on the need for regulatory action; advance notices of proposed rulemaking; decisions to proceed with a Rulemaking Action in response to a petition, a collection of information, or an internal agency review; or other important regulatory policy decisions.

- (b) "Rulemaking Action" is the publication of any notice of proposed rulemaking, final rule, or other statement of general applicability and future effect designed to implement, interpret, or prescribe law or policy.
- (c) "Significant Regulatory Action (SRA)."
  - (1) "Significant Regulatory Action (SRA)" is any Prerule-making or Rulemaking Action that is or would be:
    - (A) a "major rule" as defined in accordance with Executive Order No. 12291, Sections 1(b) or 3(b);
    - (B) a priority of the agency head;
    - (C) an action of unusual interest to other Federal agencies or the public;
    - (D) an action likely to establish an important new policy precedent; or
    - (E) an action of major impact on the agency's information collection activities.
  - (2) "Significant Regulatory Action" also includes any significant action related to regulatory activity designated by the Office of Management and Budget, following consultation with the agency head or heads concerned, to warrant review under Executive Order No. 12498.
- (d) "Other Regulatory Action" is any Prerulemaking or Rulemaking Action that would be a step toward adoption of a rule that is not a Significant Regulatory Action.
- (e) "Program Year" means the 12-month period from July 1, 1993, to June 30, 1994.
- (f) "Prior Program Year" means the 12-month period from April 1, 1992, to March 31, 1993.

3. The Program.

(a) Agency Review.

- (1) Internal agency review is the most important part of the development of the Regulatory Program. Through this process, the head of the agency should review the regulatory plans and efforts of the agency and improve the accountability of the senior regulatory officials of the agency in carrying out their responsibilities.
- (2) The regulatory program of each agency should be the result of a rigorous process that integrates analysis, planning, evaluation, and budgeting, and that reflects:
  - (A) the requirements and authorities of the agency as provided by law;
  - (B) the regulatory policies and principles stated in Executive Order No. 12291, Section 2, and Executive Order No. 12498, Section 1(d);
  - (C) the missions, goals, priorities, and objectives of the agency; and
  - (D) consideration of appropriate roles for Federal, State, and local governments, as well as the private sector.

(b) Content of the Program. The regulatory program shall consist, first, of the regulatory overview and, second, of the descriptions of Significant Regulatory Actions.

- (1) Regulatory Overview. Each agency shall submit an overview of the regulatory policies, goals, and objectives that it proposes to pursue during the Program Year.
  - (A) This overview should:
    - (i) Discuss how these policies, goals, and objectives are consistent with the regulatory principles stated in Executive Order No. 12291, Section 2, and Executive Order No. 12498, Section 1(d);
    - (ii) Describe the most important regulatory actions the agency will take during the Program Year and any applicable legislative proposals under development, or already

supported by, the agency that will further its regulatory policies, goals, and objectives;

- (iii) Explain how the regulatory actions and legislative proposals will comport with the Administration's regulatory principles; and
  - (iv) Identify and describe the SRAs of the agency that revise or rescind existing rules.
- (B) A large department or agency, with several regulatory components or offices, should divide its overview into organizational components and provide separate descriptions of the regulatory policies, goals, and objectives for each such regulatory component or office.
- (2) Significant Regulatory Actions. Each agency shall submit separate descriptions of each SRA that the agency proposes to pursue during the Program Year by providing the information called for in the Instructions For Describing Significant Regulatory Actions (see Attachment B). If, in accordance with OMB Bulletin No. 92-03, Attachment, Part A, Section 3(d), November 18, 1991, an agency has already submitted an SRA for OMB review subsequent to the publication of the Administration's 1992 Regulatory Program, the agency shall update this SRA, as appropriate, and resubmit it for OMB review and publication in the 1993 Regulatory Program.
  - (3) Changes in Policy and Timing. For those SRAs that were also described in the 1992 Regulatory Program, agencies shall explain any noteworthy development and any significant change in policy.
  - (4) Currently Projected Costs and Benefits. For those SRAs that were also described in the 1992 Regulatory Program, agencies shall update their "Currently Projected Costs and Benefits" and refine their analysis based on the additional experience and information that they have gained.
  - (5) Consistency with 1994 Budget Proposals. Agency descriptions of their regulatory overviews and SRAs shall be consistent with the law and the positions taken in the 1994 Budget of the United States Government.
  - (6) Additional Information. To assist in the preparation of the Regulatory Program, agencies shall provide

such additional information as the Administrator of OIRA may request. As necessary, OIRA will convene meetings with agency officials to discuss their regulatory programs.

(c) Review, Compilation, and Publication of 1993 Regulatory Program.

- (1) The head of each agency shall submit four copies of all material for the 1993 Regulatory Program, not later than July 9, 1993, to the Office of Information and Regulatory Affairs, Room 3236, New Executive Office Building, Office of Management and Budget, Washington, D.C. 20503.
- (2) OMB will provide a copy of any agency's 1992 Regulatory Program to the agency on disk for updating. Call the Regulatory Information Service Center on 202-634-6220 to obtain material on disk.
- (3) Each agency shall submit material typed, double-spaced on 8-1/2 x 11-inch paper. The original copy shall be submitted. If the agency has updated its 1992 submission on a disk, a new disk should be submitted in addition to the paper copies.
- (4) OMB review of the regulatory program of each agency will consider the consistency of the regulatory program with the Administration's policies and priorities and the regulatory programs submitted by other agencies. OMB review will also identify such further regulatory actions as may be necessary in order to achieve such consistency.
- (5) As may be necessary, each agency shall update, review, and modify its regulatory program for the purpose of compilation and publication in the 1993 Regulatory Program. OMB will, as appropriate, circulate a draft of this Regulatory Program for agency comment, review, and interagency coordination before publication.

(d) Proposed Regulatory Action Not Described in the Administration's 1993 Regulatory Program.

- (1) Proposing to Undertake a Prerulemaking or Rulemaking Action.
  - (A) If, during the Program Year, an agency official proposes to undertake a Prerulemaking or Rulemaking Action that would be subject to the provisions of this attachment, but such action is



not included in the 1993 Regulatory Program, the agency shall advise the Director of OMB and submit for review under Executive Order No. 12498 the information called for by the Instructions For Describing Significant Regulatory Actions (SRAs) (see Attachment B).

- (B) If, during the Program Year, an agency official proposes to undertake a Prerulemaking or Rulemaking Action that would be subject to the provisions of this attachment, but such action is substantially different from the related SRA included in the 1993 Regulatory Program (for example, a decision to proceed with a Rulemaking Action that is substantially different from the related Prerulemaking Action included in the Program), the agency shall advise the Director of OMB and submit for review under Executive Order No. 12498 the information called for by the Instructions For Describing Significant Regulatory Actions (see Attachment B).
- (2) Except for unanticipated emergencies or when statutory or judicial deadlines would otherwise be missed, an agency shall not take action on an SRA that is under review pursuant to this section until the review under this section has been completed.
- (3) For any SRA that is submitted for review under this section, but is not simultaneously submitted for review under Executive Order No. 12291, OMB shall be deemed to have concluded review of the regulatory action under this section within 10 days of its receipt, unless the agency is advised to the contrary within that 10 days.
- (4) For any SRA that is submitted for review simultaneously under Executive Order Nos. 12291 and 12498, OMB shall be deemed to have concluded review of the regulatory action within the applicable time limit stated in Executive Order No. 12291, Section 3(e)(2), unless the agency is advised to the contrary within that time limit. No separate submission under Executive Order No. 12498 is required in this circumstance.
- (5) Any amendments to the 1993 Regulatory Program that are reviewed in accordance with this subsection will be included in the subsequent Regulatory Program.
- (6) An agency should not consider any change in the SRA description (or its "Next Steps") that may appear in



a Unified Agenda published after the 1993 Regulatory Program as amendments to the 1993 Regulatory Program, unless such change has been submitted for review under this section, and the review has been completed.

- (e) Exemptions. Pursuant to Executive Order No. 12498, Section 2(c), the Director is authorized to exempt from the requirements of the Order and this bulletin any class or category of regulatory actions for which the Director determines that review is not necessary in order to achieve the effective implementation of the regulatory planning process. Requests for such exemptions should be submitted by the agency head to the Administrator of OIRA before June 11, 1993.
- (f) Disclosure of Regulatory Program and of any Additional Information Constituting or Relating to a Regulatory Program. If requests are made for any written material or other written information relating to an agency's regulatory program or the 1993 Regulatory Program (including any drafts thereof), the proposed response by the agency needs to be coordinated with the Administrator of OIRA and the General Counsel of OMB before a response is made. In accordance with Item No. 8 in the Memorandum for the Heads of Departments and Agencies Subject to Executive Order Nos. 12291 and 12498, from the Administrator of OIRA entitled, "Additional procedures concerning OIRA reviews under Executive Order Nos. 12291 and 12498 [Revised]," dated June 13, 1986:

"OIRA will make available, upon written request to OIRA made after the Regulatory Program is published, any agency draft submission sent to OIRA under Executive Order No. 12498. A copy will be available in [OIRA's] public reading room."

#### 4. Structure of the Regulatory Program.

Each Regulatory Program shall be structured as follows:

- (a) Actions for each agency and sub-agency shall be grouped together;
- (b) Within each agency grouping, regulatory actions shall be grouped according to whether the next regulatory action that the agency expects or plans to pursue during the Program Year is: (1) a Prerulemaking Action, (2)

publication or other implementation of a notice of proposed rulemaking, or (3) publication or other implementation of a final rule.

- (c) Interagency Coordination SRAs should be placed at the end of the appropriate stage described in paragraph (b) above.

ATTACHMENT B

INSTRUCTIONS FOR DESCRIBING  
SIGNIFICANT REGULATORY ACTIONS

Coverage

Pursuant to Attachment A of this bulletin, the head of each agency covered by this bulletin shall submit information describing each proposed Significant Regulatory Action (SRA) (grouped as specified in Attachment A, Section 4 of this bulletin), using the topic headings identified below.

General Instructions

Each agency shall provide concise but complete information relating to the specific topic headings shown in the format below. Because OMB uses optical scanners to "read" the submissions, it is important for agencies to type the headings exactly as given below, and double-space the entire entry. Submit at least one original copy, printed on a letter-quality printer.

OMB will provide a copy of any agency's portion of the 1992 Regulatory Program to the agency on disk for updating. If the agency has updated its 1992 Regulatory Program on a disk, a new disk should be submitted in addition to the paper copies.

Each narrative description of an SRA shall adhere to the following format:

TITLE OF REGULATION (typed all in capital letters)

Problem To Be Solved

Need for Federal Solution

Approach

Changes in Policy and Timing (An agency should include this topic heading only if the SRA was also described in the 1992 Regulatory Program, and changes in timing or policy occurred.)

Currently Projected Costs and Benefits: (For proper format, see Paragraph F, below.)

Next Steps:

Legal Deadline: (For proper format, see Paragraph G, below.)

Milestones:

Action:

Date:

Agency Contact:

RIN:

Each agency shall assemble its submission in the correct order, with divider pages, where appropriate, as follows:

- 1) Department Name
- 2) Agency or Component Name
- 3) Stage (either Prerule, Proposed Rule, or Final Rule)
- 4) Interagency Coordination SRAs

In publishing the 1993 Regulatory Program, OMB will add to this narrative description a Regulation Identifier Number (RIN) (if not previously assigned). Within each stage, SRAs should be placed in RIN order. Agencies should consult the April 1993 Unified Agenda of Federal Regulations for the correct RINs for entries new to the Regulatory Program but which were included in that Agenda.

A. Instructions for Interagency Coordination SRAs. Those SRAs that require careful coordination between agencies because of their high potential for duplication, overlap, or inconsistency with other agency rulemakings should be placed at the end of the appropriate stage for the department or agency. See the 1992 Regulatory Program for examples of this arrangement.

B. Instructions for "Problem To Be Solved." This explanation should answer the question "Why?" -- why act, why regulate? The agency should describe briefly and factually the underlying problem to be solved, e.g., the market failure or health-and-safety risks to be addressed, or the benefits to be provided, in such a way as to justify and explain the need for the Federal agency to take action.

In some instances, a statute may not afford the agency any regulatory discretion. In such cases, "Why regulate?" is answered by carefully describing the relevant statutory requirements. If, in the agency's view, a regulatory action is required by law but does not respond to any true market failure or other problem warranting action by the agency, the agency should so state. In other instances, the agency may believe that

a statute affords discretion only to make certain factual findings, or that the statute permits consideration of only certain categories of information in making its findings, but that once those findings are made the statute requires regulatory action. In these circumstances, the agency should describe the relevant statutory provisions and the specific factual basis for the findings it is authorized to make even though it may not yet have made such findings.

If an SRA is at a very early stage, the issue facing the agency may be precisely whether there is a problem worth addressing. In this case, the SRA description should clearly state that the agency is trying to determine whether a significant problem exists and should describe the actions it plans to take in order to make that determination. Agencies should not assume the existence of a problem, nor should they infer the existence of a problem based upon inadequate evidence.

For example, an agency may have regulatory authority to mitigate the harm caused by certain kinds of health-and-safety risks. Before the agency acts, it needs to undertake to analyze the scope of the hazard, and to estimate the potential for resultant risks. The agency then will have to identify the causal linkage between the hazard and the alleged health-and-safety effects, assess the potential human exposure and the likely effects on humans, and balance the likely costs of correction against the health-and-safety benefits likely to be obtained. In this example, specific agency efforts to document the existence and potential effects of the hazard -- the surveys, the planned data collections, and the evaluation -- should be described in the problem statement.

In other cases, the problem may arise because implementation of a complex statute is causing unexpected and undesirable economic or other unintended effects. If so, explain what the statute requires and how it or implementing regulations appear to cause or contribute to the problem. The explanation could include statutory barriers to the agency's choice of a regulatory strategy that might be more efficient and effective, or that might result in a sounder solution to the underlying problem. It could also describe regulatory constraints on the private sector or State and local governments that could be relaxed in order to improve program performance or at least to mitigate deleterious side-effects.

C. Instructions for "Need for Federal Solution." This should explain "Who?" -- who should regulate? Would it be more effective or less expensive for the Federal government to solve the problem instead of private parties or State or local governments? Any explanation of why the Federal government should act should also show the converse -- why private parties are not sufficiently motivated or able to solve the problem, and

why State or local governments may not be the best ones to solve the problem. If a Federal statute authorizes or permits the agency to modify private incentives or to help State or local governments to solve the problem, then the agency should explain how it plans to use such authority.

If there is a statutory or judicial mandate requiring Federal action, the agency should cite and describe its scope and the extent to which it actually relates, in the agency's view, to an underlying problem in need of a Federal solution.

D. Instructions for "Approach." This explanation should answer the question "How?" -- how might the problem be solved, and what alternative solutions, or methods of implementation, is the agency considering? The agency should summarize each Federal regulatory solution that is being considered, including the major advantages and disadvantages of each, and any groups of persons, firms, or political jurisdictions that would receive a significant benefit or bear a significant cost if that solution were implemented.

In some cases, the problem may be caused by an existing regulation. One solution might be to repeal the regulation; another might be to revise the regulation in order to cure the defect. This description should provide a sufficient factual basis to indicate which of the possible solutions will best address the underlying causes of the problem or how the agency will be making that determination.

Every agency regulatory activity should support and further the policy goals and priorities of the Administration, consistent with all applicable legal requirements. If the agency is planning to act in order to solve a documented problem, and if solving that problem is properly a function for the Federal government, then the agency should explain specifically how its regulatory activity supports the overall regulatory directions and policies that have been approved and supported by the Administration. In explaining the consistency of its regulatory activity with Administration policy, the agency should describe how the possible regulatory action is consistent with the law. The agency should also specifically identify the provisions or aspects of the regulatory principles with which the regulatory activity is consistent, as set forth in Executive Order No. 12291 and the 1983 Presidential Task Force Report, cited in Section 1(d) of Executive Order No. 12498.

The agency should also describe any limitations or circumstances that may reasonably cause it to take a regulatory action that conflicts with any of the Administration's regulatory principles, policies, and priorities. If the action will not support Administration policy, the agency needs to explain the statute or other legal requirement that nonetheless compels such activity.

E. Instructions for "Changes in Policy and Timing." This explanation should answer the question "Why the change?" -- what has changed from the previously published description and timetable, and why did this happen? For any SRA that was described in the 1992 Regulatory Program, an agency shall explain any noteworthy development and any change in substantive policy that took place over the course of the Prior Program Year.

Noteworthy developments include, among other things, the initiation and completion of a study or an outside contract to obtain new data; an important analysis of data; significant efforts to involve the public further in the rulemaking development; and important legal steps to complete the SRA. Changes in substantive policy include any redefinition of the problem to be solved (either through the reaching of substantive factual conclusions or through the reinterpretation of regulatory discretion afforded the agency under applicable law); any refinement in the evaluation of the need for a Federal solution. (including greater or lesser involvement by private parties or State or local governments in contributing to the problem or in helping to implement the solution of the problem); and any addition, deletion, or change in the alternatives under consideration for solving the problem.

Changes in target dates for regulatory development may be caused by changes in agency workload or statutory responsibilities, in agency priorities, or in agency management or personnel. Any agency explanation of a change in any previously published target date should carefully and clearly describe the reasons for the change.

If an agency wants to change the policy or schedule for an SRA after publication in the 1993 Regulatory Program, the agency should comply with the procedures set forth in Section 3(d) of Attachment A.

F. Instructions for "Currently Projected Costs and Benefits." Regulatory Impact Analysis Guidance, published as Appendix V in the 1992 Regulatory Program, established procedures for departments and agencies to follow in the preparation of Regulatory Impact Analyses (RIAs). While Executive Order No. 12291 requires RIAs only for major rules, it also mandates that all regulatory actions be based on adequate information (Section 2(a)), have social benefits in excess of social costs (Section 2(b)), be based on objectives chosen to maximize net social benefits (Section 2(c)), and be selected from a range of alternative approaches in which net costs to society are minimized (Section 2(d)).

To better implement Executive Order No. 12498, Federal departments and agencies need to provide within their regulatory program submissions preliminary estimates of social costs and



benefits. This requirement applies to all Significant Regulatory Actions published in the Regulatory Program. Where the agency cannot provide such estimates, it needs to provide a date by which it expects to have completed the analyses necessary to derive such estimates.

The Regulatory Impact Analysis Guidance describes in detail a performance standard for economic analysis. Part II discusses the breadth of regulatory alternatives that need to be examined. These alternatives include (1) performance-oriented standards, (2) variations in regulatory requirements across segments of the regulated community, (3) alternative levels of stringency, (4) alternative compliance dates, (5) alternative methods of achieving compliance, (6) informational strategies, and (7) market-based economic incentives. Agencies are not expected to subject all Significant Regulatory Actions to comprehensive analysis on each of these dimensions. However, agencies are expected to examine a range of reasonable alternatives that is appropriate for each regulatory action based on the policy issues that are likely to arise.

In providing preliminary benefit and cost information, the agency should follow the format indicated in the following table, for each regulatory alternative examined:

Effects	Alternative Considered			
	1	2	3	4
<b>Costs</b>				
C <sub>1</sub>				
C <sub>2</sub>				
C <sub>3</sub>				
<b>Benefits</b>				
B <sub>1</sub>				
B <sub>2</sub>				
B <sub>3</sub>				
<b>Transfers</b>				
T <sub>1</sub>				
T <sub>2</sub>				
T <sub>3</sub>				

[Footnotes, as necessary.]



Alternative Considered. Agencies should identify clearly in the text of the regulatory program submission the alternatives considered for analysis. More than four alternatives may be presented.

Costs and Benefits. Agencies should identify clearly the major categories of social costs and social benefits expected to arise due to the regulatory action. The table illustrates three categories each of costs and benefits, but the actual number of categories reported should vary depending on the nature and scope of the regulatory action. Agencies are encouraged to provide as many categories of cost and benefit estimates as necessary to appropriately characterize the effects of proposed regulatory actions. However, categories need to be mutually exclusive to avoid double-counting.

Typical regulatory actions impose both capital costs and annual costs. Capital costs are defined as out-of-pocket expenditures borne by regulated entities that arise in lump sums soon after promulgation of a final rule. Annual costs are defined as out-of-pocket expenditures borne by regulated entities that recur from year to year. Additional costs that arise through indirect means should be identified in one or more additional cost categories.

Additional cost categories are provided because other types of costs that are not easy to monetize may also arise. In many cases, these costs may appear as "negative benefits." For example, regulatory actions intended to reduce risks in a specific area may create risks elsewhere. Such effects should be treated as costs and identified in an additional cost category.

Regulatory actions often generate more than one form of social benefit. In some cases, benefits are easy to monetize, and dollar equivalents thus represent the most useful method of presentation. Sometimes, benefits take the form of delayed or avoided social costs. Benefits also may be difficult to monetize, and one or more additional categories may be necessary to appropriately characterize the range of consequences anticipated. Agencies are encouraged to use nominal units for benefits that are difficult to quantify.

Throughout the process of tallying preliminary estimates of costs and benefits, agencies need to avoid double-counting. This problem may arise where there is more than one way to express the same change in social welfare. Agencies should consult the Regulatory Impact Analysis Guidance for useful information concerning the significance of this error, examples of its occurrence, and strategies for preventing it.

Transfers. Agencies need to avoid the misclassification of transfer payments as costs or benefits. Transfers occur where

wealth or income is redistributed without any significant change in aggregate social welfare. To the extent that regulatory outputs reflect transfers rather than welfare gains to society, agencies need to identify them as transfers rather than costs or benefits. Three categories of transfers are provided for in the table, but agencies should use as many (or as few) categories as necessary to characterize the major redistributive effects of a regulatory action appropriately.

Units of Analysis. Agencies are expected to develop preliminary cost and benefit estimates in which the agency selects the appropriate unit of analysis. In many cases, these units can be readily converted into dollar equivalents. However, costs and benefits may arise in units that are difficult to monetize. The Regulatory Impact Analysis Guidance provides illustrations concerning how to properly monetize costs and benefits, and what to do in cases where monetization is problematic. Where costs or benefits are presented in a non-monetized form, agencies should use units that are closely allied to their organizational mission, as defined by authorizing statutes.

Methods. For developing preliminary estimates, the agency is expected to use the general approaches described in the Regulatory Impact Analysis Guidance. Both costs and benefits should be estimated using methods that, to the maximum extent practicable, result in expected values estimates rather than "worst-case" or "best-case" estimates. The agency is encouraged to develop estimates that capture the distribution of plausible outcomes for a particular alternative. However, detailed reporting of such distributions is not required. Footnotes may be added to the table as needed to provide documentation and references, or to indicate important caveats.

Precision. Values provided by the agency in the table should have a level of precision that is appropriate for the stage of regulatory development applicable to the regulatory action involved. For example, regulatory actions at the prerule stage are expected to have the least precision. At the proposed rule stage, however, greater precision is expected. Regulatory actions that are expected to be promulgated in final form during the period of the Regulatory Program should have the greatest precision.

In general, estimates should have at least two significant figures. For example, an estimate of \$220 million implies a precision of +/- \$10 million. An estimate of \$22 million, however, implies a precision of +/- \$1 million. Greater uncertainties should be dealt with by changing the unit of analysis. Thus, an estimate of \$0.2 billion is equivalent to an estimate of \$200 million +/- \$50 million.

G. Instructions for "Legal Deadline." An agency should indicate whether an SRA is subject to any legal deadlines. If so, the agency should state whether the deadline pertains to a Notice of Proposed Rulemaking, a Final Action, or some other action, and whether any deadlines are statutory or judicial, and should provide the date and source of each.

In presenting this information for a Notice of Proposed Rulemaking or a Final Action, the agency should use the following format:

Legal Deadline: NPRM, Statutory, January 1, 1993.  
NPRM, Judicial, June 1, 1993.

Final, Statutory, July 1, 1994.  
Final, Judicial, December 1, 1994.

If the legal deadline pertains to some other action, the agency should describe the nature of the action called for in an additional sentence -- for example:

Legal Deadline: Other, Judicial, July 1, 1994.

A court order requires that listing determinations be issued by July 1, 1994, and that they take effect no later than September 1, 1994.

If there are multiple deadlines of the same type for one SRA, the agency should use the following format:

Final, Statutory, November 15, 1993, for substances list.

Final, Statutory, November 15, 1994, for risk management plan.





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

April 28, 1993

OMB BULLETIN NO. 93-12

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Information Resources Management (IRM) Plans Bulletin

- I. Purpose. This Bulletin provides guidance and instructions to agencies for reporting on their Information Resources Management (IRM) Plans. It replaces Office of Management and Budget (OMB) Bulletin No. 92-05, "Information Resources Management (IRM) Plans Bulletin," issued March 6, 1992.
- II. Authority. This Bulletin is issued pursuant to the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Paperwork Reduction Act of 1980, as amended; the Brooks Act, as amended; and the Computer Security Act of 1987.
- III. Submission Date. Not later than sixty days after the date of issue of this Bulletin, each agency listed in Part III of Appendix A shall provide the required information to James B. MacRae, Jr., Acting Administrator and Deputy Administrator, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 3236 NEOB, Washington, D.C. 20503.
- IV. Information Contacts. Questions about specific agency concerns should be directed to the agency's Desk Officer in OMB's Office of Information and Regulatory Affairs (OIRA).

Questions about this Bulletin should be directed as follows: electronic submission of agency responses and Appendices A and B - Paul Brower, (202) 395-7231; Appendix C - Steven Semenuk, (202) 395-6880; Appendix D - Stephen Holden, (202) 395-7231; Appendix E - Jonas Neihardt, (202) 395-4814; Appendix F - Edward Springer, (202) 395-4814.

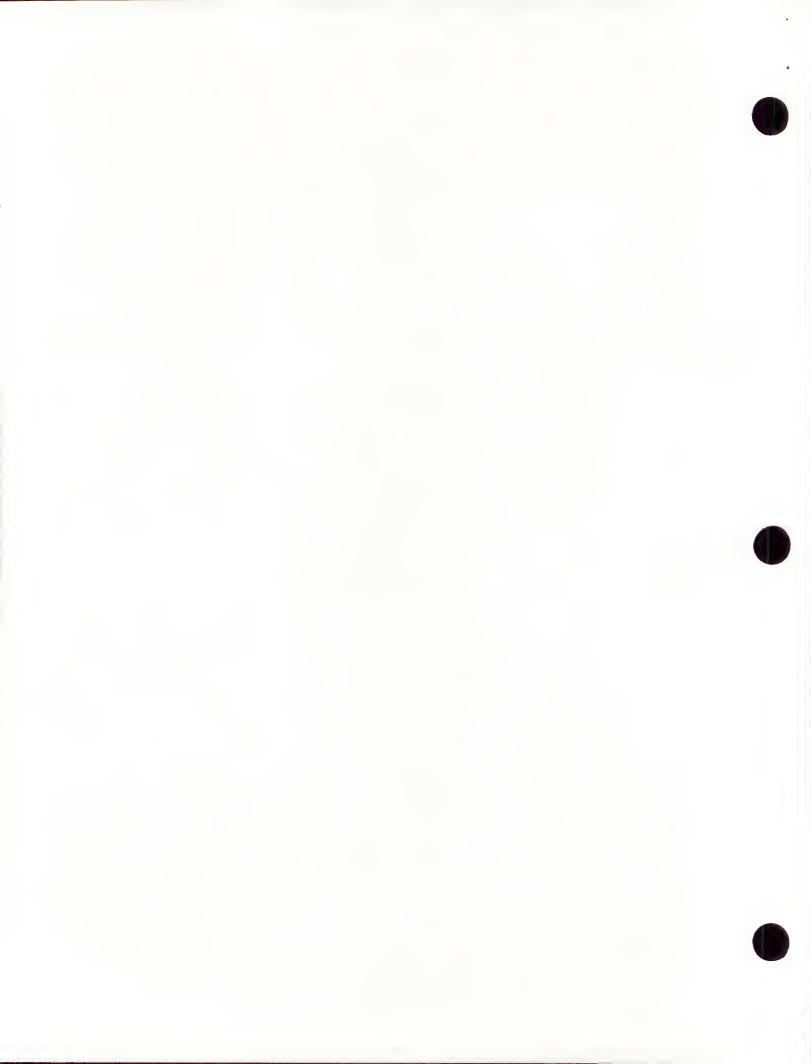


V. Expiration Date. This Bulletin expires September 30, 1993.



Leon E. Panetta  
Director

Attachments





GENERAL INFORMATION AND REQUIREMENTS

- I. General Guidance. Agency reporting should be consistent with the fiscal and policy guidance contained in the Budget of the United States Government, Fiscal Year 1994. All agencies will continue to develop and annually revise their five-year plans, as required by the Paperwork Reduction Act.

OMB will use the information requested in this Bulletin to analyze agency efforts to improve Federal information resources management. The Bulletin will help reduce the paperwork burden on the public, encourage strategic planning for information technology, and improve computer security. Agency submissions will support OMB's development of Federal information resources management policies and will also be published as part of the Information Resources Management Plan of the Federal Government.

- II. Background. The 1986 amendments to the Paperwork Reduction Act require that each agency "develop and annually revise a five-year plan, in accordance with appropriate guidance provided by the Director [of the Office of Management and Budget (OMB)], for meeting the agency's information technology needs." In addition, OMB Circular No. A-130, "Management of Federal Information Resources" (December 12, 1985) provides that agencies shall "[e]stablish multi-year strategic planning processes for acquiring and operating information technology that meet program and mission needs, reflect budget constraints, and form the basis for their budget request." Such plans are necessary to support agency decision-making by providing timely forecasts of resource and system requirements and to support government-wide planning for oversight of major information systems and technology investments.

On May 10, 1988, OMB issued revised regulations, "Controlling Paperwork Burdens on the Public" (5 CFR 1320), that require designated agencies to prepare an annual Information Collection Budget (ICB). The ICB describes the agency's program to collect information from the public (reporting, recordkeeping, surveys, etc.), as part of its overall program of information resources management. The ICB has served as a mechanism to implement the Administration's paperwork burden reduction program and assist agencies in efficient information resources management.



To meet the mandate of the Paperwork Reduction Act, Federal agencies must continue to reduce information collection burden through management and technology improvements, and by elimination of unnecessary requirements.

- III. Coverage. The following agencies are subject to the reporting requirements of this Bulletin that are enumerated in paragraphs IV, A-E:

Department of Agriculture  
Department of Commerce  
Department of Defense  
Office of the Secretary of Defense  
Department of the Air Force  
Department of the Army  
Department of the Navy  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Agency for International Development  
Environmental Protection Agency  
Federal Communications Commission  
Federal Deposit Insurance Corporation  
Federal Emergency Management Agency  
Federal Trade Commission  
General Services Administration  
National Aeronautics and Space Administration  
National Archives and Records Administration  
National Science Foundation  
Nuclear Regulatory Commission  
Office of Personnel Management  
Securities and Exchange Commission  
Small Business Administration  
United States Information Agency  
Federal Acquisition Regulation (FAR Secretariat) --  
(Appendix C only)

- IV. Required Information. This Bulletin provides instructions and formats for preparing the following requested information:



- A. One copy of the agency's latest five-year plan for meeting its information technology needs, in accordance with the 1986 amendments to the Paperwork Reduction Act and the computer Security Act of 1987. (One paper copy.)
- B. A strategic overview of the agency's IRM activities, in accordance with instructions contained in Appendix B. (One paper copy and one electronic copy.)
- C. The agency's Information Collection Budget, in accordance with instructions in Appendix C. (One paper copy of the computer printouts provided by OMB, verified and signed by the agency. One paper copy and one electronic copy of the additional material required by exhibits 2 through 5.)
- D. An inventory of Federal information technology projects which are geared toward "service to the citizen," in accordance with the instructions Appendix D. (One paper copy.)
- E. A summary of the agency's anticipated future communications services requirements, as outlined in Appendix E. (One paper and one electronic copy.)
- F. A summary of the agency's computer security plans and implementation activities, in accordance with instructions in Appendix F, only if such a summary is not included in the current five-year plan, required under item "A" above. (One paper copy and one electronic copy.)

The electronic submissions should be in ASCII format, but OMB will accept the electronic version in WordPerfect™ version 4.2 through 5.1. Agencies may submit the electronic version on a 3 1/2" high-density soft-sectored diskette formatted for PC-DOS or MS-DOS and labeled with the agency's title, as well as the name and release number of the word processing software originally used to prepare the document (if saved in ASCII format).

- V. Definitions. For purposes of this Bulletin, the following definitions apply:
  - A. "Information resources management," as defined in the Paperwork Reduction Act, as amended, 44 U.S.C. 3502(13); and
  - B. "Information technology," as defined in OMB Circular No. A-130 issued December 24, 1985, paragraph 6.h.



STRATEGIC OVERVIEW OF AGENCY  
INFORMATION RESOURCES MANAGEMENT PLANS

- I. General. The purpose of the strategic overview of the agency's Information Resources Management (IRM) plan is to describe the agency's overall program goals and discuss specific ways the agency is improving, or plans to improve, the management of its information resources pursuant to 44 U.S.C. 3514 (a)(9)(A). This overview also should provide a synopsis of the agency's existing information technology plan that complies with the five-year plan requirement of 44 U.S.C. §3506(c)(8).
- II. Content. The format for this overview is presented as Exhibit 1. The material provided in the overview should describe how IRM contributes to an agency's ability to meet its program goals. Exhibit 1 should not exceed ten double-spaced typed pages.





## EXHIBIT 1

### (Sample Format)

#### DEPARTMENT OF GOVERNMENT STRATEGIC OVERVIEW

(1) Summary: Identify and describe specific agency programs that support the agency's overall strategic goals and explain how plans for related major information collections and major information systems will support these program priorities over the next five years.<sup>1</sup> Discuss how the agency's most recent five-year plan and its other planning activities support and advance the agency's overall strategic goals. Provide specific examples of how the agency will use information technology to reduce the information collection burden on the public, increase the organization's efficiency, and improve service delivery to the public.

(2) Accomplishments: Describe specific fiscal year (FY) 1992 IRM accomplishments that have improved agency program administration. Illustrate how these information resource management accomplishments reflect the goals outlined in the previous Five-Year plans.

(3) New Initiatives: Identify new IRM initiatives (information systems and/or information collections) undertaken in support of specific agency programs during FY 1992. New initiatives should continue to include efforts that achieve the burden reduction goals of the Paperwork Reduction Act. Give particular attention to describing how these new initiatives will improve the delivery of services to the public.

(4) Legislative Requirements: Describe how any piece of legislation signed into law during FY 1992 has affected, or will affect, the agency's IRM program. Specifically, identify any piece of legislation which directs the agency's information technology initiatives and resources in any way, such as mandating development of a new information system or requiring electronic information collection. In addition, briefly discuss any legislation which will require additional information collection activities. For example, discuss new reporting

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<sup>1</sup>A "major information system," as defined in OMB Circular No. A-130, is an information system requiring special continuing management attention because of its importance to an agency mission; its high development, operating, or maintenance costs; or its significant impact on the administration of agency programs, finances, property, or other resources.



requirements, new recordkeeping requirements, and/or any other new paperwork requirements that are necessary to achieve compliance with new laws. This section should be consistent with, but not limited to, the responses contained in Appendix C. Discuss any steps the agency will take to minimize the information collection burden associated with new legislation. If there are no new legislative requirements, state that no new requirements have been identified.



AGENCY INFORMATION COLLECTION BUDGET (ICB)

- I. General. A major component of an agency's information resources management plan is a review of the information collection burden it places on the public. To account for this burden, OIRA maintains an Information Collection Budget (ICB) for each agency. This Appendix covers the same information that was requested in Bulletin 92-05, Appendix C, with some formatting revisions to improve the clarity of presentation.
- II. Content. Each agency's ICB will be presented in the format presented in Exhibits 2 through 5.
- Exhibits 2 and 3 provide a detailed listing of all new information collections that the agency expects to impose upon the public during FY 1993 and FY 1994.
- Exhibit 4 provides a total burden estimate for new collections and lists expected program changes of more than 1 million hours.
- Exhibit 5 describes the most significant (1 million hours or more) burden changes that occurred during FY 1992, and identifies the most significant burden changes projected for FY 1993 and FY 1994.
- III. ICB Checklist.
- ▶ Verify and return a copy of the computer printout(s) provided by OMB.
  - ▶ Verify and return a copy of the computer summary sheet(s) provided by OMB.
  - ▶ Return a hard copy and electronic version of Exhibit 2, if any new collections are expected to commence in FY 1993.
  - ▶ Return a hard copy and electronic version of Exhibit 3, if any new collections are expected to commence in FY 1994.
  - ▶ Return a hard copy and electronic version of Exhibit 4, if any new collections are expected to commence in FY 1993 or FY 1994.
  - ▶ Return a hard copy and electronic version of Exhibit 5, if any program changes greater than 1 million hours occurred in FY 1992, or will occur in FY 1993 or FY 1994.



#### INSTRUCTIONS FOR VERIFYING COMPUTER-GENERATED TRANSACTIONS SHEETS

(A) Verify FY 1992 Individual Program Changes and Adjustments: OMB has provided agencies with a computer-generated list of all reports that were new, amended, expired, and reinstated in FY 1992. Agencies should verify the figures presented in this list, and either provide a statement that the changes listed are accurate or revise the figures directly on the list.

(B) Verify Total FY 1992 Program Changes and Adjustments for Each Agency: On the computer-generated summary sheets OMB has provided to each agency, verify the total adjustments (corrections or changes in use) and program changes for the agency and/or subagencies based on changes to Part 1(A).

**Definitions:** Program changes should not be confused with adjustments.

A "Program increase" is an additional burden resulting from an action or directive of any branch of the Federal government (e.g., an increase in sample size, amount of information, reporting frequency, or expanded use of an existing form). This also includes previously in-use and unapproved information collections discovered during the ICB process, or during the fiscal year, which will be in use during the next fiscal year.

A "Program decrease" is a reduction in burden because of: (1) the discontinuation of an information collection; or (2) a change in an existing information collection as determined by a Federal agency (e.g., the use of sampling (or smaller samples), a decrease in the amount of information requested (fewer questions), or a decrease in reporting frequency).

An "Adjustment" does not denote change in the actual paperwork requirements or in agency policy, but rather in factors such as population growth over which the government has no control.

**Note:** Only expired collections that are no longer in use (and will not be put back in use) will be accounted for as program decreases (e.g., surveys that have been completed). For an expired collection which is still in use and for which reinstatement is pending or expected, agencies should write "REINSTATEMENT PENDING" in the margin next to the collection.





# EXHIBIT 2

(Sample Format)

## FY 1993 New Collections

Department of Government

Agency Functional Unit of Program: Tourist Information Bureau

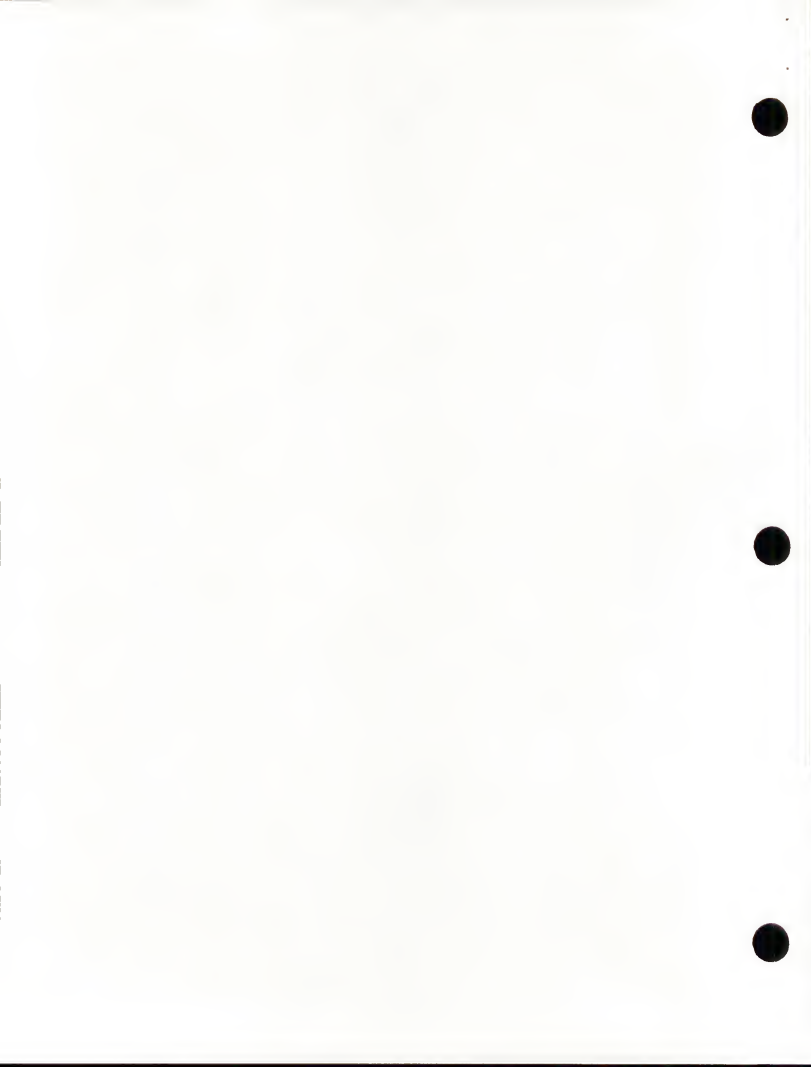
ICB Item No.	Title	Required by Law <sup>2</sup>	Cost to Federal Gov't <sup>3</sup>	No. of Respondents	Frequency of Response	Estimated Burden per Response	Annual Total Burden (Hours)	Frequency of Use
1	U.S. Tourist Survey	No	\$400,000	100,000	Annual	15 minutes	25,000	Annual

**DETAILED ABSTRACT:** Provide (1) an explanation of the need (e.g., service delivery, policy formulation) for the new information collection<sup>4</sup>; (2) a general description of the related program area, the statistical methodology, the method of information creation, collection, processing, dissemination, and records management (the information life cycle); and (3) a description of the role of information technology in the information's life cycle; and (4) if the collection has already been approved by OMB, provide the OMB approval number, if available.

<sup>2</sup>"Yes" in this column indicates that the collection is required, not merely authorized, by law.

<sup>3</sup>Should include cost to develop the collection of information as well as collect, process, and disseminate data.

<sup>4</sup>Exhibit 2 should include (1) all new information collections that have been submitted to OMB for review under the Paperwork Reduction Act but were not acted on as of September 30, 1992; and (2) all other new collections the agency expects to submit and undertake during FY 1993. This listing should be comprehensive, reflecting statutory requirements and all new information collection requirements associated with final rules to be issued during FY 1993.



## EXHIBIT 3

(Sample Format)

FY 1994 New Collections

Department of Government

Agency Functional Unit of Program: Tourist Information Bureau

ICB Item No.	<u>Title</u>	Required by Law <sup>5</sup>	Cost to Federal Gov't <sup>6</sup>	No. of <u>Respondents</u>	<u>Frequency of Response</u>	Estimated Burden per <u>Response</u>	Annual Total Burden <u>(Hours)</u>	<u>Frequency of Use</u>
2	U.S. Consumer Survey	Yes	\$850,000	200,000	Annual	10 minutes	33,333	Annual

**DETAILED ABSTRACT:** Provide (1) an explanation of the need (e.g., service delivery, policy formulation) for the new information collection; (2) a general description of the related program area, the statistical methodology, the method of information creation, collection, processing, dissemination, and records management (the information life cycle); and (3) a description of the role of information technology in the information's life cycle.

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<sup>5</sup>"Yes" in this column indicates that the collection is required, not merely authorized, by law.

<sup>6</sup>Should include cost to develop the collection of information as well as collect, process, and disseminate data.

<sup>7</sup>Exhibit 3 should include all new information collections the agency expects to submit for OMB review and undertake during FY 1994 (October 1, 1993 through September 30, 1994).



EXHIBIT 4

(Sample Format)

Total New Information Collection Burden FY 1993 and FY 1994  
Summary Sheet

- (1) Total estimated burden for new FY 1993 collections<sup>8</sup>: 2,500,000 hrs.
- (2) Total estimated burden for new FY 1994 collections<sup>9</sup>: 1,500,000 hrs.
- (3) List FY 1993 new collections with burden exceeding 1 million hours:

<u>ICB No.</u>	<u>Title</u>	<u>Burden Hours</u>
5	Tourist Survey	1.5 million hours
6	Tourist Survey II	1.1 million hours
"	"	"
"	"	"

- (4) List FY 1994 new collections with burden exceeding 1 million hours:

<u>ICB No.</u>	<u>Title</u>	<u>Burden Hours</u>
10	Tourist Survey III	2 million hours
11	Tourist Survey IV	1.3 million hours
"	"	"
"	"	"

---

<sup>8</sup> Sum of all items listed in Exhibit 3.

<sup>9</sup> Sum of all items listed in Exhibit 4.



# INSTRUCTIONS FOR EXHIBIT 5

Exhibit 5 consists of two parts: (1) A description of agency-verified program changes (increases or decreases in burden) that occurred during FY 1992; and (2) A description of program changes of more than one million hours (increase or decrease) that the agency expects to implement during FY 1993 or FY 1994.

## EXHIBIT 5, PART 1:

(A) Describe FY 1992 Program Changes of One Million Hours or More: Agencies should use the following format to separately list and describe all verified FY 1992 program changes of one million hours or more:

### EXHIBIT 5, PART 1

#### (Sample Format)

#### FY 1992 Verified Program Changes (Greater than One Million Hours)

<u>OMB No.</u>	<u>Title</u>	<u>Verified</u> <u>Program Change</u>
NNNN-NNNN	U.S. Tourist Survey	(+/-) hrs.

Abstract: Describe change in scope, required information elements, etc., that will cause the program increase or decrease. Do not include adjustments in this presentation.

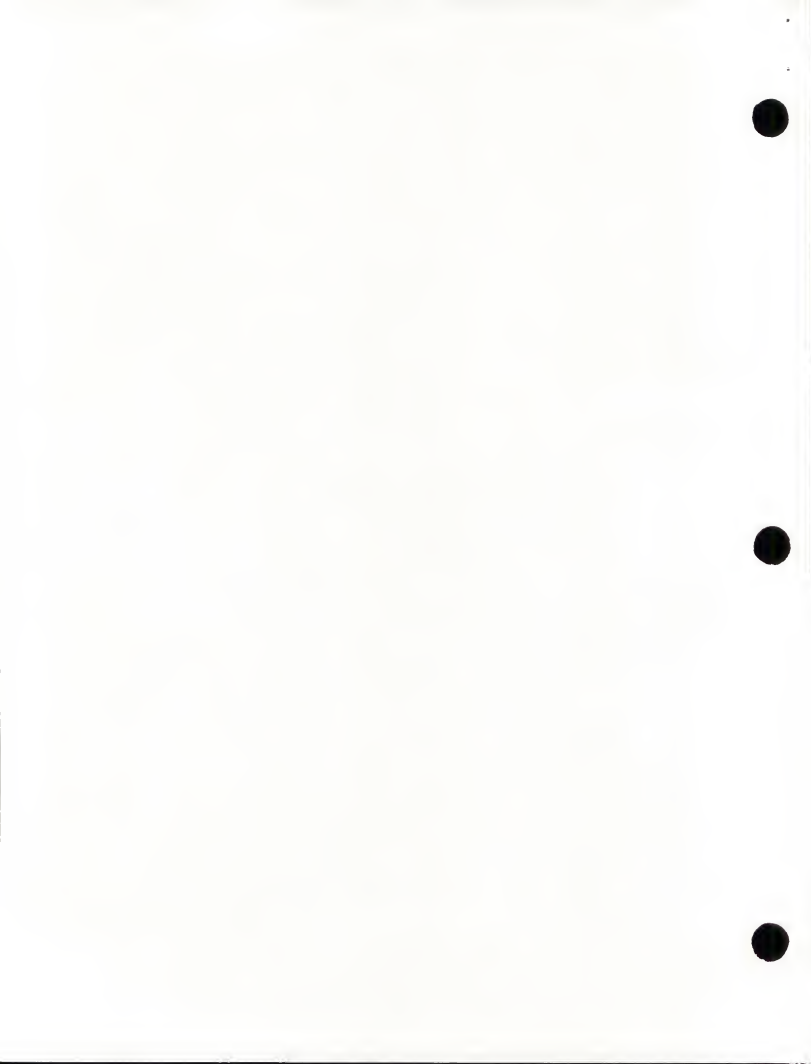




EXHIBIT 5, PART 2:

Describe FY 1993 and FY 1994 Program Changes of One Million Hours or More: Using the following format, agencies should list all information collection program changes of more than one million hours that are expected to occur in FY 1993 or FY 1994:

EXHIBIT 5, PART 2

(Sample Format)

FY 1993 Projected Program Changes  
(Greater than One Million Hours)

<u>OMB No.</u>	<u>Title</u>	<u>Verified</u> <u>Program Change</u>
(if available)	Air Quality Monitoring	(+/-) hrs.

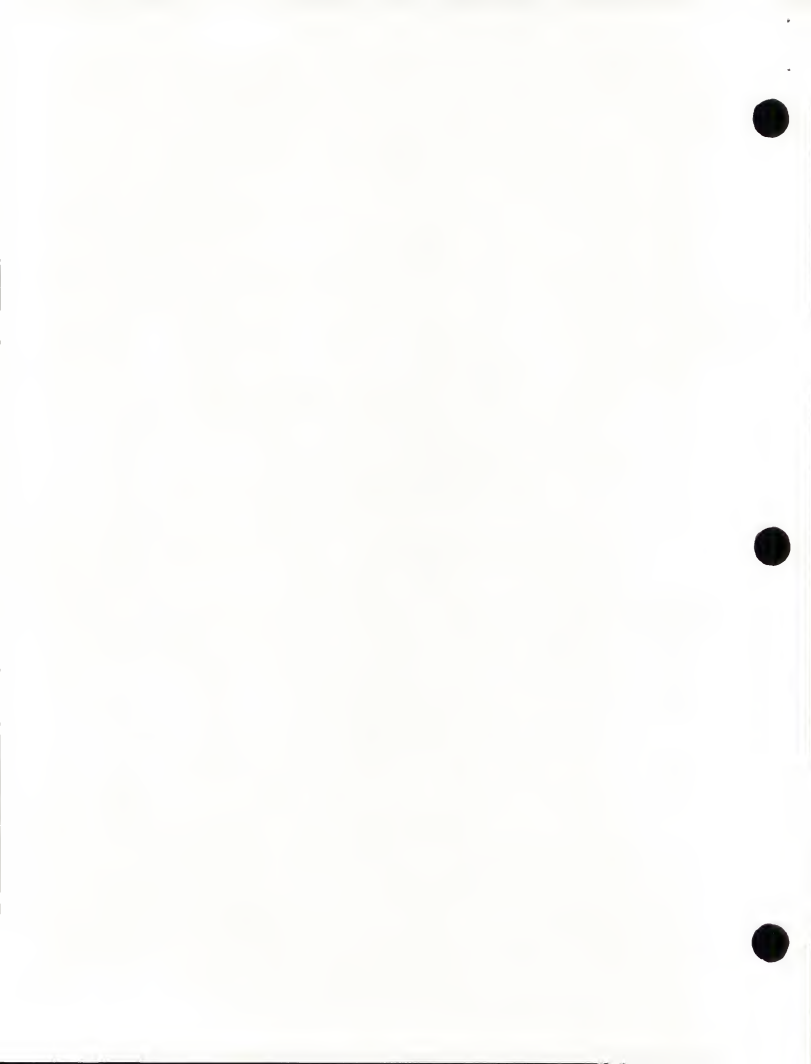
Abstract: Describe changes in scope, required information elements, statutory requirements, etc., that will cause the program increase or decrease. Do not include adjustments in this presentation.

► On a separate page, list all projected FY 1994 changes:

FY 1994 Projected Program Changes  
(Greater than One Million Hours)

<u>OMB No.</u>	<u>Title</u>	<u>Verified</u> <u>Program Change</u>
(if available)	Air Quality Monitoring	(+/-) hrs.

Abstract: Describe changes in scope, required information elements, statutory requirements, etc., that will cause the program increase or decrease. Do not include adjustments in this presentation.



"SERVICE TO THE CITIZEN" PROJECTS

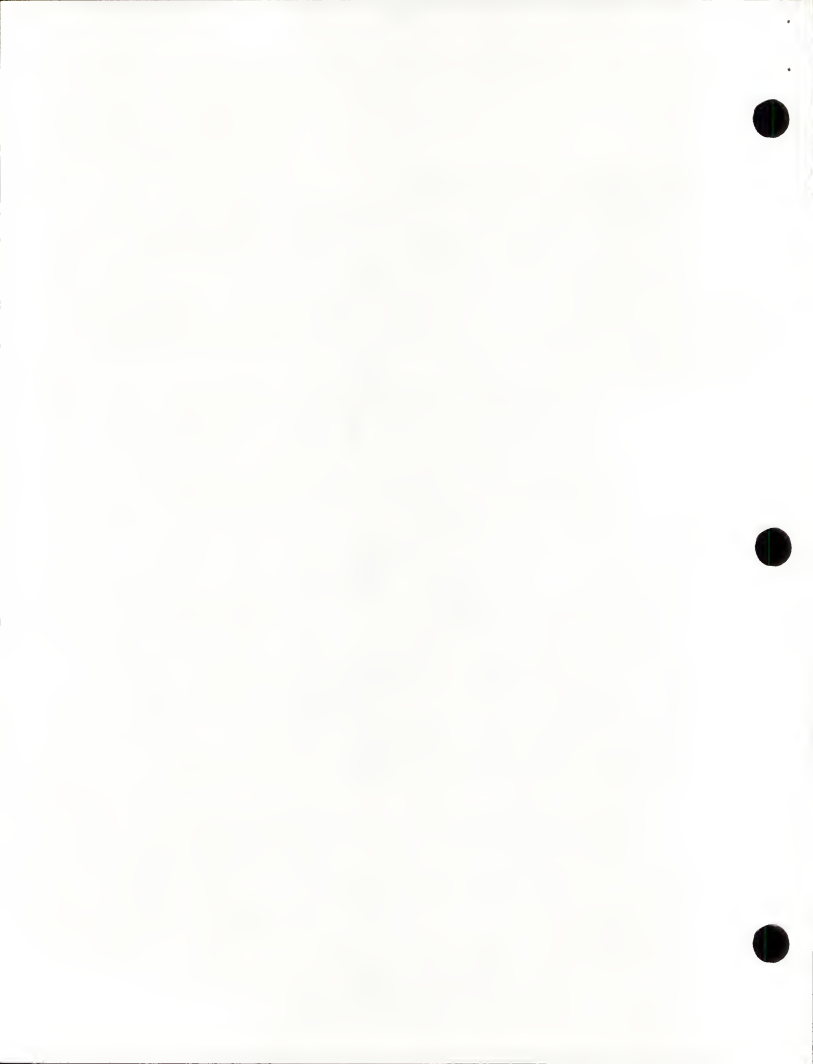
I. General. This objective of this appendix is to inventory as many Federal information technology projects geared toward "service to the citizen" as possible. For the purpose of this appendix, a "service to the citizen" project meets one or more of the following criteria:

- Providing citizens with more choices and easier ways to access information and services (e.g., bulletin boards/on-line access, fax, kiosks, SmartCards, toll-free phone, or voice response systems)
- Increasing partnerships among Federal agencies -- increasing ties to those agencies delivering the same types of programs (i.e., retirement benefits and housing loans), co-locating services, or the sponsoring of joint service initiatives (multiple agency kiosks)
- Increasing partnerships with local government and other service providers -- providing guidelines for data entry and conversion formats, providing one-stop shopping for government services and information
- Improving internal management processes within the organization -- eliminating redundant efforts, training employees, giving employees better access to information, improving the internal processing of information, or improving information flow/sharing within the agency

The government's primary role is to provide quality and timely service to its clients -- the citizens of the United States. Since information technology has become a part of mainstream business practices, a steady stream of innovations in client service has changed public expectations about the quality received from government organizations. These efforts raise questions as to the regulation, standardization, funding, privacy, and customer acceptance of these kinds of program delivery.

OMB is aware of several efforts to identify and characterize such "service to the citizen" projects across the Federal government. However, none of these efforts has provided a comprehensive listing of projects and their current status. OMB will use the data collected through this appendix to:

- create a comprehensive inventory of "service to the citizen" projects;



- identify impediments to implementation that might require changes to public law or government-wide policy; and
- increase information sharing among Federal agencies on best practices and "lessons learned"

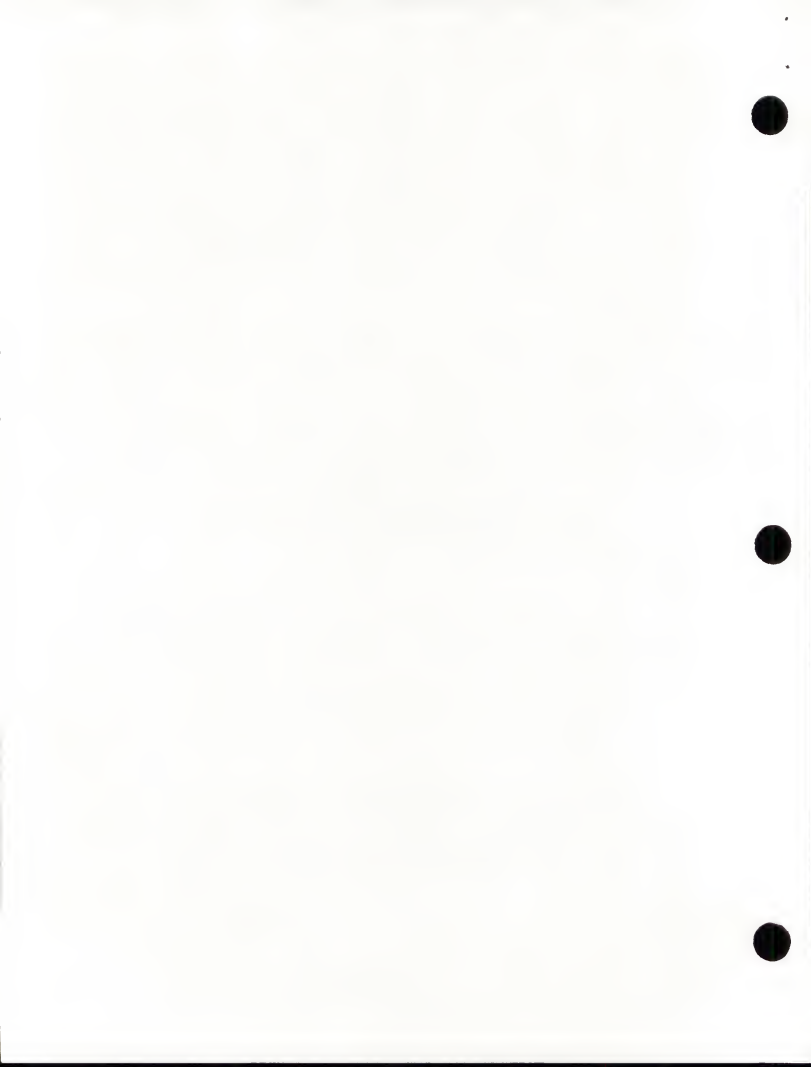
II. Content. For each "service to the citizen" project, please answer the following questions. As appropriate, include in Appendix E of this bulletin any projects that require communications services not currently available under FTS 2000, as well as anticipated future telecommunication requirements.

#### Background

1. What was the impetus for the project? For example, did it grow out of an automation effort, a TQM or work process redesign exercise, a change in the mission(s) or goal(s) of the agency?
2. Please describe how the project works and how it meets at least one of the four criteria described in the first section of this appendix. Is the project part of larger program? What client group(s) does it serve?
3. What is the level of citizen effort required to participate in this project (i.e., computer hardware or software, a touch-tone phone, or an understanding of how various other computer services--such as ATMs--work)?

#### Status

4. What phase of the lifecycle is the project currently in (i.e., the concept stage, a pilot or prototype currently being evaluated, initial implementation, full-scale implementation, post-implementation review)?
5. With how many agencies does this project require coordination (i.e., a single bureau, an agency, State and local governments)? How is coordination with this agency(ies) handled (i.e., through a coordinating group, a project manager)?
6. Were there any legal, regulatory, or technical impediments to beginning the project (i.e., a change in the law describing how benefits were to be received or an automated system that was too antiquated for the job)? If so, how was this handled? If applicable, are there any further impediments to expanding the scope of the project?



### Evaluation

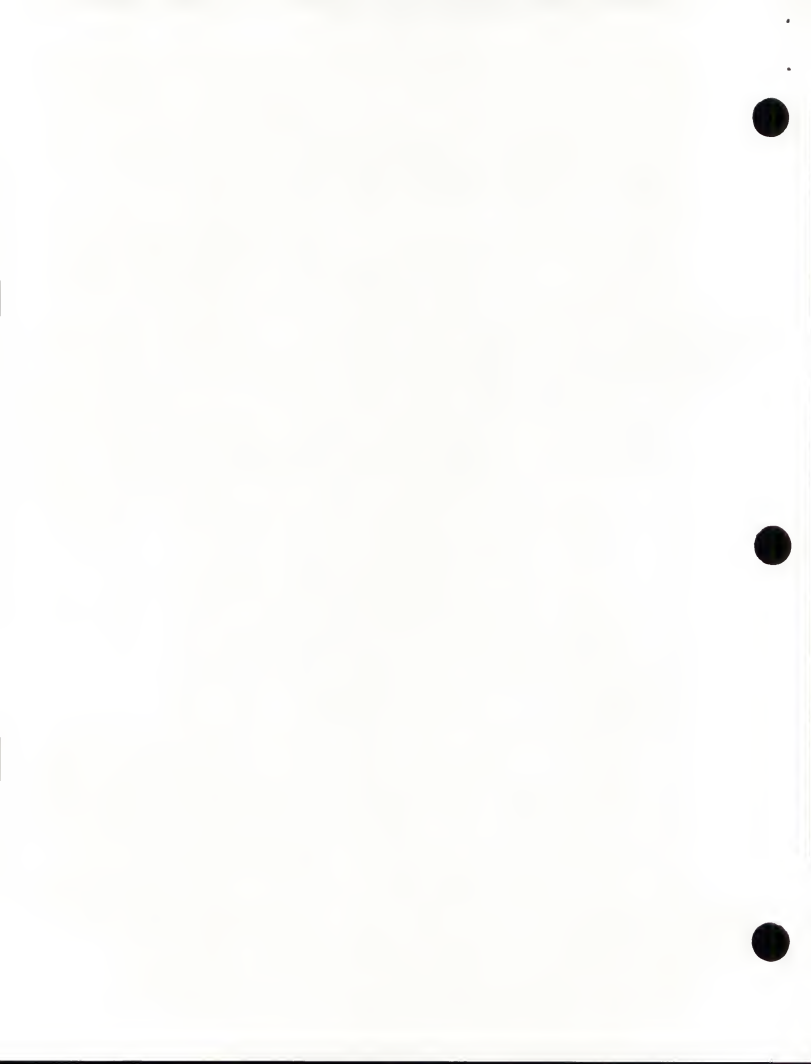
7. What performance and outcome measures and evaluations will be used to measure the success/failure of the service and the use of information technology? How is the project measuring user satisfaction? What is the user satisfaction for this project?
8. What are the benefits of the project (i.e., timeliness of service, burden reduction, quality, administrative efficiency)? Please provide quantitative or qualitative data describing the benefits, if possible.

### Documentation Requirements

9. Please attach any pertinent documentation (i.e., benefit-cost analysis, position/issue papers, or technical documentation) that the project has generated.

### Point of Contact

10. Provide the name, address, and telephone number of one person most able to answer questions about this project.





SUMMARY OF ANTICIPATED FUTURE COMMUNICATIONS SERVICES REQUIREMENTS

I. General: OMB currently participates in the Future Communications Services Working Group, which is chartered by the Interagency Management Council (IMC) to define the strategic and future direction of GSA's FTS 2000 program and its replacement(s). Responses to the following questions will be used to develop the Working Group's Report to the IMC.

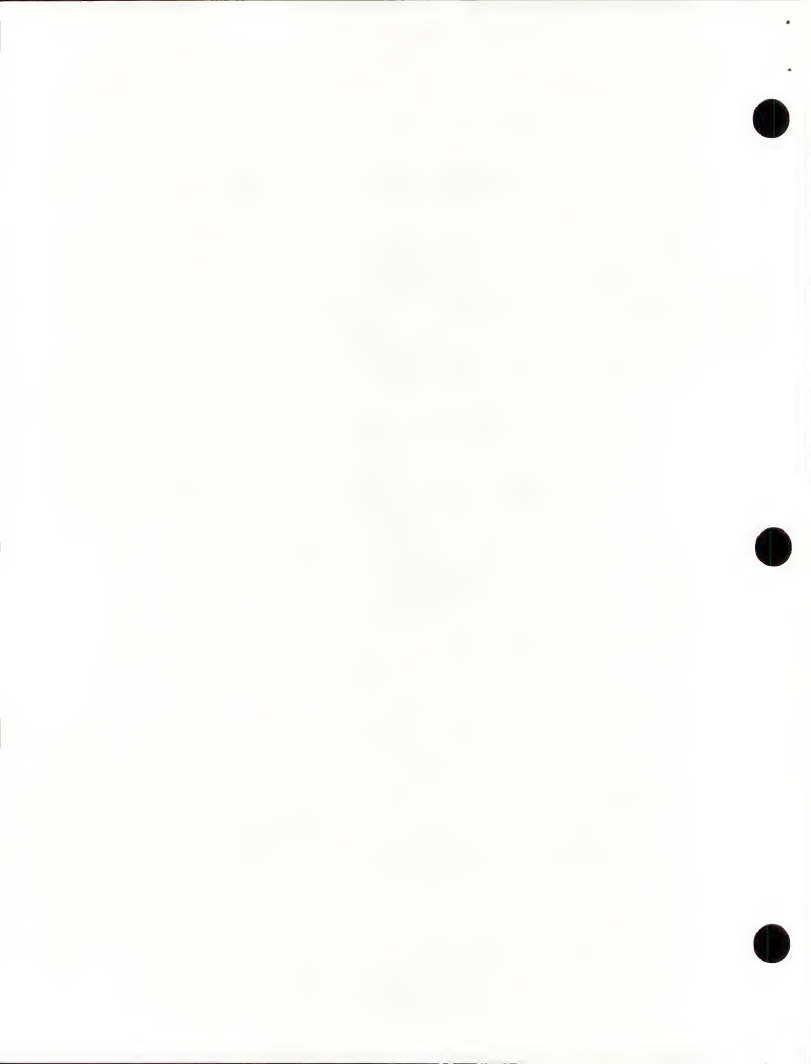
II. Content: Summarize your agency's anticipated communications requirements (including voice, data, video, etc.) over the next five to ten years, including a review of:

- Existing telecommunications services and technologies the agency requires that are not currently obtainable through the FTS 2000 contract. Which of these should be added to the contract?
- Future telecommunications services and technologies the agency will require to meet goals for service improvement over the next five to ten years.

Be as specific as possible in the description of anticipated technologies/services required, such as frame relay, ISDN, wireless communications, multimedia, video transmission, asynchronous transfer mode technology, and high bandwidth requirements. Please use the following format:

Current mission/program requirement	Technology not obtainable under FTS 2000
[list/discuss in order of descending priority]	[list]
"	"
"	"
Future service/program improvement goal	Future technology requirement and estimated date
[list/discuss in order of descending priority]	[list]
"	"
"	"

Please include an agency contact with his or her telephone number/fax number/X.400 address.



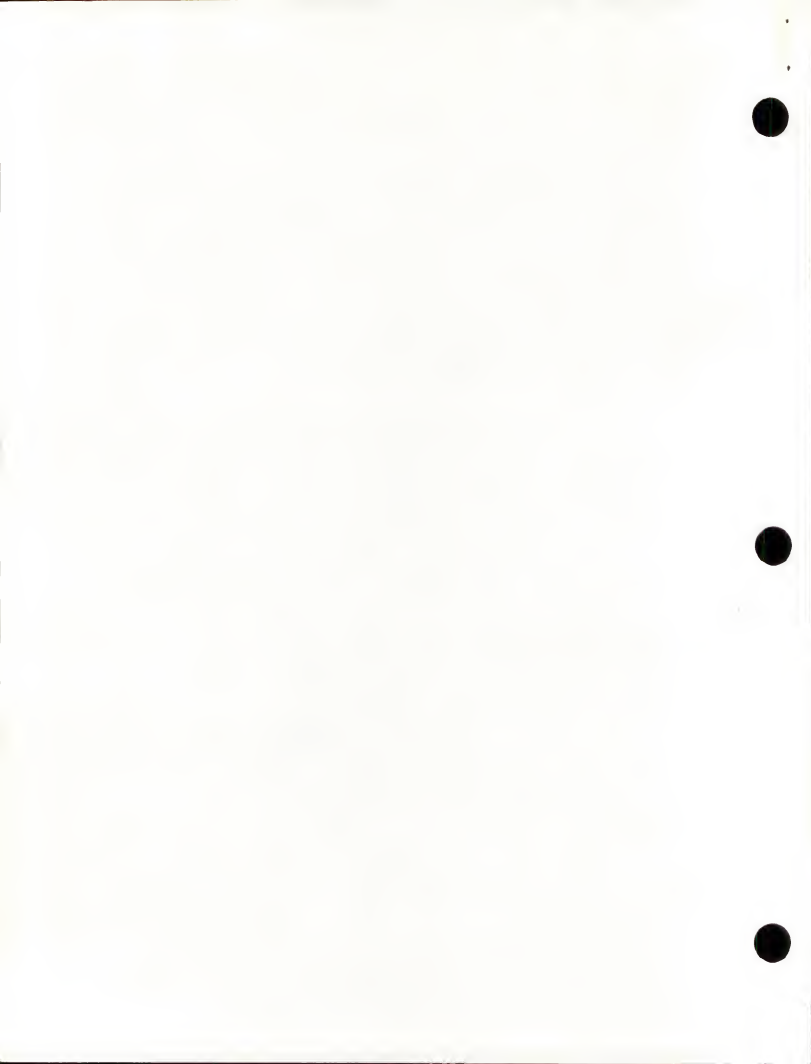
SUMMARY OF COMPUTER SECURITY PLANS AND IMPLEMENTATION ACTIVITIES

I. General: This Appendix provides a brief overview of agency security plans and an update to the computer security information submitted in response to OMB Bulletin No. 92-05. This appendix should be provided only if a summary of the agency computer security information is not included in the agency's five-year plan.

II. Content: Summarize the computer security plans created in accordance with the Computer Security Act of 1987 and OMB Bulletin No. 90-08. Include descriptions of the planning and implementation activity that has occurred since the submission of materials required for OMB Bulletin No. 92-05, including a brief description of:

- Improvements in the security of systems to date. For the most sensitive Federal computer systems that process unclassified information, describe improvements in security that have been implemented since submission of 92-05 materials. Include a discussion of contingency planning.
- Personnel computer security awareness and training program. Describe the status of the agency personnel computer security awareness and training program for existing and new employees and contractors. Discuss how the effectiveness of this program is being measured and monitored.
- Agency-wide implementation activities resulting from reviews. Describe the implementation activities to improve security agency-wide that result from an assessment of the computer security plans, internal control reviews, or from an OMB/NIST/NSA visit. Include a description of the agency's emergency response capability.

Note: Agencies should incorporate computer security planning information into their five-year IRM plans as required by the Computer Security Act of 1987. Therefore, OMB does not intend to include this separate reporting requirement in future IRM bulletins.





EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

April 19, 1993


THE DIRECTOR

**BULLETIN NO. 93-11**

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Fiscal Responsibility and Reducing Perquisites

1. Purpose. This Bulletin provides guidance and instructions to agencies concerning implementation of the February 10, 1993 Presidential memoranda on "Use of Government Vehicles," "Restricted Use of Government Aircraft," and "Government Fiscal Responsibility and Reducing Perquisites."
2. Background. On February 10, 1993, the President signed three memoranda to Executive Departments instructing them to curtail use of government vehicles, government aircraft, executive dining facilities and conferences. These memoranda instruct the Office of Management and Budget to issue any necessary directives and plans to implement the policies and to monitor compliance.
3. Coverage. This Bulletin applies to all Executive Departments and agencies.
4. Policy. As American taxpayers are being asked to make a contribution to reducing the deficit it is imperative that we not spend their hard-earned tax dollars in ways that may appear to be improper. Specific policy guidance and definitions are attached to this bulletin covering the use of government vehicles and aircraft, executive dining facilities and conferences.
5. Action Requirements. It is the responsibility of every Department and agency to ensure compliance with the President's policies and attached guidance both in spirit and in fact.
6. Effective Date. The provisions of this Bulletin are effective upon issuance.
7. Information Contact: Inquiries should be directed to the person named in the attachments.



Leon E. Panetta  
Director

## Attachments

1. Use of Government Vehicles
2. Use of First Class Travel
3. Use of Government Aircraft
4. Executive Dining Facilities
5. Travel to Conferences

ATTACHMENT 1

**Guidance on the Use of Government Vehicles**

Policy: Executive Departments and agencies will reduce the number of executive motor vehicles by at least 50 percent by the end of fiscal year 1993.

Scope and Coverage: This guidance applies to all Executive Departments and agencies.

Definitions:

Executive Motor Vehicle means an owned or leased motor vehicle expressly designed for carrying passengers, which is used for the purpose of providing transportation for government officials and employees.

Actions:

- a. Heads of Executive Departments and agencies shall maintain and operate only the minimum number of executive vehicles necessary to meet the transportation needs of Government executives, including home-to-work transportation as authorized by statute and determined by the agency head to be necessary.
- b. At a minimum, each agency with two or more executive motor vehicles must reduce the number of such vehicles by 50 percent by the end of fiscal year 1993.
- c. Agencies are instructed to exercise a "common sense" approach in identifying executive motor vehicles and to discourage and/or disallow any attempt to avoid the intent of this policy such as by not counting vehicles used both to transport individuals and small packages or by excluding vehicles driven by persons not formally classified as drivers.

Exemptions:

- a. Vans and buses;
- b. vehicles driven exclusively by the person being transported;
- c. vehicles used principally for command and control purposes on military base installations;
- d. armored vehicles and vehicles acquired and used principally to ensure the personal safety or security of employees; and
- e. overseas vehicles, if the Chief of Mission can certify that public transportation is unsafe, unavailable or there are extenuating circumstances that require extensive use of motor vehicles for mission related functions.

Reporting:

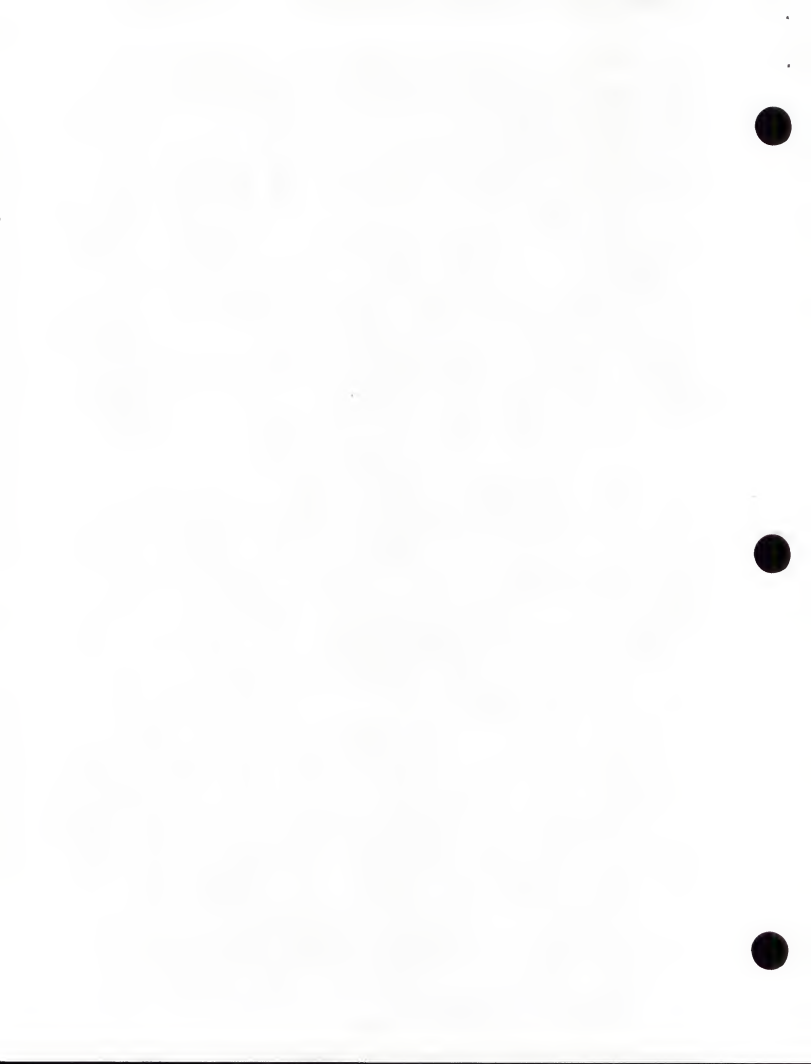
- a. Heads of Executive Departments and agencies shall report to the Office of Management and Budget on their inventories of executive motor vehicles, as of February 10, 1993, within 30 days of the issuance of this guidance. A copy of this report shall be concurrently provided to the Administrator of the General Services Administration. A reporting format is specified at Exhibit 1A.
- b. Heads of Executive Departments and agencies shall notify the Office of Management and Budget when it is in compliance with this policy, and in no event later than September 30, 1993.
- c. Each Department and agency shall report to the Office of Management and Budget, the number of executive motor vehicles in its inventory no later than October 31, 1993. A copy of this report shall be concurrently provided to the Administrator of the General Services Administration.

Contact: Kimberly Newman, OMB, (202) 395-4936.

Attachment: Exhibit 1A.



[illegible]



## Use of First Class Travel

Policy: Government funds shall not be used to pay for first-class travel, unless no other commercial service is reasonably available, or such travel is necessary for reasons of disability or medical condition.

Scope and Coverage: This guidance applies to travel by all officers and employees of the Executive branch and others when they travel in support of agency programs at taxpayer expense, including agency programs funded from sources other than appropriations, e.g., fees or assessments, and invitational travel.

### Definitions:

First class travel means the highest class of service available on multiple class commercial transportation modes, including aircraft, ships, and trains. This does not include other premium, i.e., above coach, class service, such as business class on aircraft.

Reasonably available means able to meet the traveler's departure and/or arrival requirements within a 24 hour period, unless the traveler demonstrates that extraordinary circumstances require a shorter period to fulfill effectively the agency requirement.

### Actions:

- a. Agencies shall not authorize, pay for, or reimburse employees or others for the use of first class travel, except as provided below. Guidance on the use of other premium classes of travel; e.g., business class air transportation; continues to be covered by the Federal Travel Regulations issued by the General Services Administration, the Joint Federal Travel Regulation issued by the Per Diem, Travel, and Transportation Allowance Committee (Committee), and the Foreign Affairs Manual issued by the Secretary of State.
- b. The Committee, the Secretary of State, and the Administrator of General Services shall incorporate the applicable policies in this Bulletin into the travel regulations which they promulgate for uniformed service, foreign service, and civilian employees, respectively. The necessary changes to these regulations should be issued no later than 60 days from the date of this Bulletin.

- c. The Administrator of General Services shall issue guidance on agency reports on use of first class travel no later than 60 days from the date of this Bulletin.

Exceptions: Agencies may exempt travelers from the prohibition on use of first class travel under the following conditions:

- a. No other commercial service is reasonably available;
- b. The traveler is handicapped or otherwise physically impaired such that other accommodations cannot be used, and this condition is substantiated in writing by a competent medical authority; and
- c. Exceptional security circumstances require such travel, such as: (1) travel by couriers or control officers accompanying controlled pouches or packages and a lower premium class is not available, or (2) travel by agents in charge of protective details accompanying first class travelers.

Reporting: Agencies shall report to GSA, in accordance with the reporting instructions to be issued by GSA, on all instances of first class travel paid with government funds. The reports will include the name of each person for whom first class travel is paid, the purpose of the travel, the basis on which first class travel was justified, the cost of the first class travel, and the cost of the alternative coach level of service. The first of these reports will be due for the fiscal year ending September 30, 1993, and annually thereafter.

Contact. Jack Kelly, OMB, (202) 395-6106.

## Use of Government Aircraft

Policy: The taxpayers should pay no more than necessary to transport government officials. In general, government aircraft shall not be used for nongovernmental purposes. When travel is necessary for governmental purposes, government aircraft shall not be used if commercial airline or aircraft (including charter) service is reasonably available.

Scope and Coverage: This guidance applies to Executive Departments and agencies.

Definitions: For purposes of this guidance, definitions for "government aircraft," "full coach fare," "reasonably available," and "official travel" are the same as defined in OMB Circular A-126. In addition:

Aircraft configured for passenger use means fixed-wing aircraft equipped with seats capable of carrying four or more passengers, in addition to the pilot and other members of the aircraft flight crew, whether or not the seats are normally installed in the aircraft. This designation is made based on capability, not on use. In the case of the Department of Defense and the Coast Guard, this designation means fixed-wing "Operational Support Aircraft" (OSA).

Senior Executive Branch Officials mean civilian officials appointed by the President with the advice and consent of the Senate and civilian employees of the Executive Office of the President (EOP).

### Actions:

- a. Agencies may authorize the use of government aircraft by Executive Branch officials and employees only for travel to meet mission requirements or other travel for the conduct of agency business and then only when commercial airline or aircraft (including charter) service is not reasonably available, unless highly unusual circumstances present a clear and present danger, an emergency exists, use of government aircraft is more cost-effective than commercial air, or other compelling operational considerations make commercial transportation unacceptable. Such authorization shall be granted sparingly and shall be consistent with and documented in accordance with OMB Circular A-126.
- b. Agencies shall report all uses of government aircraft by Senior Executive Branch Officials, including for mission travel. In addition to information on non-mission travel by

senior Federal officials and others already reported under OMB Circular A-126, these reports must include the amount of reimbursements collected for travel by Senior Executive Branch Officials. As provided in the President's February 10 memorandum, documentation of use of government aircraft by Senior Executive Branch Officials must be "disclosed to the public upon request unless classified."

- c. The Administrator of General Services shall modify the current guidance on agency reports on non-mission uses of government aircraft to incorporate the additional requirements in subparagraph b. above. The revised guidance should be issued no later than 60 days from the date of this Bulletin.
- d. The Administrator of General Services shall evaluate the reports on agencies' continuing need for aircraft configured for passenger use in the context of the aircraft inventory data and other information maintained by GSA and shall provide OMB the results of such evaluation.

Exceptions:

- a. The Secretary of State, Secretary of Defense, Attorney General, Director of the Federal Bureau of Investigation, and the Director of Central Intelligence may use government aircraft for travel other than (1) to meet mission requirements or (2) for the conduct of agency business, but only upon reimbursement at full coach fare and with authorization by the President or his designated representative on the grounds that a threat exists which could endanger lives or when continuous 24-hour secure communication is required.
- b. "Space available" travel shall continue to be authorized consistent with the provisions of OMB Circular A-126.

Reporting: Not later than 45 days from the issuance of this guidance, agencies shall report to OMB on their continuing need for aircraft configured for passenger use. These reports will be provided in the format and according to the instructions given in Exhibit 3A. Agencies shall provide GSA with a copy of their reports concurrent with providing them to OMB.

Contact. Jack Kelly, OMB, (202) 395-6106.

Attachments

Exhibit 3A  
Exhibit 3B

**Agency Report on the Continuing Need  
for Aircraft Configured for Passenger Use**

The February 10, 1993 Presidential memorandum on "Restricted Use of Government Aircraft" requires agencies to report to OMB on their continuing need for aircraft configured for passenger use. For purposes of meeting this requirement such aircraft have been defined to be "fixed-wing aircraft equipped with seats capable of carrying four or more passengers, in addition to the pilot and other members of the aircraft flight crew, whether or not the seats are normally installed in the aircraft." To meet this reporting requirement, agencies shall:

1. Submit a copy of the agency's 1992 FAMIS inventory list (or the 1991 list if 1992 is not available) annotated as follows:
  - a. Mark the list to indicate all changes in location and mission that have occurred since the list was published as well as the "Del. Dt." column for aircraft removed from the inventory. For aircraft removed from the inventory, note the type of disposal (e.g., transfer, sale, donation, etc.) and to whom title was transferred, in addition to the date deleted from the inventory.
  - b. Amend the FAMIS list to add any aircraft acquired since the FAMIS list was published or aircraft that are included in the agency's property records that were not reported to FAMIS. Such aircraft might include aircraft that are in a non-operational status, e.g., storage, and seized or forfeited aircraft that have been acquired subsequently for agency use. Do not list aircraft that are on loan to a state or local government or seized or forfeited aircraft which the agency has not acquired for use.
2. For each aircraft on the annotated FAMIS list that is configured for passenger use, mark "P" in the left margin next to the Aircraft Type.
3. For other aircraft, mark "NP" in the left margin next to the Aircraft Type.
4. List the Aircraft Type and FAA No. (i.e., "tail number") for each aircraft marked "P" on the FAMIS report on the separate "Report on Aircraft Configured for Passenger Use," the format for which is provided as Exhibit 3B, and provide the remaining information as follows:

- a. Passenger Capacity, Designed and Normal - indicate in the appropriate columns the number of passenger seats that the aircraft is designed or capable of holding (including seats that are designed to be moved in on an as needed basis) and the number of seats the aircraft carries normally.
  - b. Annual Hours Flown - indicate the number of hours the aircraft was flown in 1991, 1992, and thus far in 1993.
  - c. 1992 Operating Costs - indicate the total operating costs for the aircraft in FY 1992. These costs should include the total of both the variable and fixed cost elements defined in OMB Circular A-126.
5. For each aircraft listed on the "Report on Aircraft Configured for Passenger Use," provide a paragraph justifying the use of the aircraft. Justifications are:
- (1) commercial aircraft or aircraft services are unable to meet the agency's needs; or
  - (2) the agency can operate its aircraft at lower cost than it can acquire the comparable service from commercial sources.

Each of these justifications should be explained in sufficient detail and the agency should provide copies of any reports or other analyses that support them. If several aircraft are justified on the same grounds, they may be grouped together and justified in the same paragraph.

6. Submit the annotated FAMIS list, the "Report on Aircraft Configured for Passenger Use," and the justification paragraphs to OMB by April 12, 1993. Agencies shall provide GSA with a copy of their reports concurrent with providing them to OMB.



# Report on Aircraft Configured for Passenger Use

Department \_\_\_\_\_

Agency/Bureau \_\_\_\_\_

[illegible]

Agency Contact \_\_\_\_\_

Phone \_\_\_\_\_



### Guidance on Executive Dining Facilities

Policy: Executive dining facilities in the Executive Departments and agencies will not provide below-cost meals.

Scope and Coverage: This guidance applies to all Executive Departments and agencies.

Definitions:

Executive Dining Facility means any food preparation and/or consumption area to which access is restricted based on rank or position.

Meal Cost means the greater of (a) the full cost of food, food preparation, service, and equipment to operate an executive dining facility, or (b) the price charged for similar meals in a comparable commercial establishment.

Actions:

- a. Heads of Executive Departments and agencies shall review all dining facilities to ensure compliance with the policy listed above.
- b. Agency Heads shall consult with the Chief Financial Officers, Inspector Generals and other appropriate agency officials to assure that accounting practices and procedures are sufficient to permit periodic audits of compliance with this policy.

Exemptions: Dining facilities that operate using non-appropriated funds (e.g., military officer clubs) are exempt from this policy. Any use of a dining facility for representation purposes or deemed by the Head of the Department or agency as necessary for the successful completion of an agency's mission is exempt provided that the price charged for other than such representation purposes shall be not less than the meal costs in a comparable commercial establishment.

Reporting: Agencies should report, no later than sixty days after the issuance of this guidance, to OMB in the format specified in the following exhibit: (1) the number of dining facilities subject to this policy and (2) actions taken to ensure compliance with this guidance.

Contact: Steve Mertens, OMB, (202) 395-4935.

Attachment  
Exhibit 4A

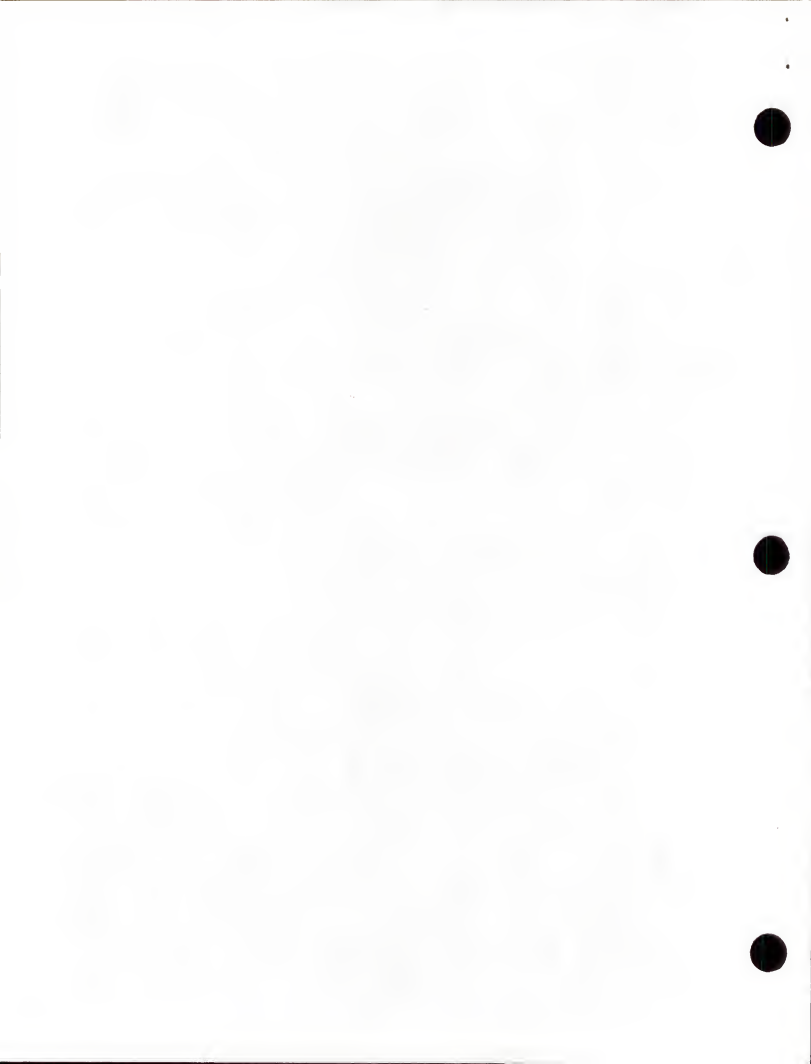


DEPARTMENT OF \_\_\_\_\_

Report on Executive Dining Facilities

Agency/Bureau	Dining Facility Location	Status Open	Status Closed	Comments:
				If "Closed," estimate savings.
				If "Open," changes that have been made in the operations of the executive dining facility to comply with the President's policy and this guidance and estimated savings. The agency should also provide a statement showing that the facility is operating within the framework of this guidance (e.g., "We charge for meals on the following basis...").

Agency Contact: \_\_\_\_\_



## Travel to Conferences

Policy: The public interest requires that agencies exercise strict fiscal responsibility when selecting conference sites. Accordingly, agencies shall select conference sites that minimize conference costs. When agency representatives attend conferences sponsored by others, the agency must keep its representation to a minimum consistent with serving the public's interest.

Scope and Coverage: This guidance applies to all Executive Departments and agencies that sponsor conferences or pay for travel to conferences. In addition to conference travel by agency employees, this guidance applies to conference travel paid for persons invited to travel in support of agency programs.

### Definitions:

Conferences mean meetings, retreats, training activities, and other gatherings which involve travel outside the attendees' permanent duty stations.

Conference costs mean all costs paid by the government for a conference, whether paid directly by agencies or reimbursed by agencies to travelers or others associated with the conference, e.g., speakers, contractors, etc. Such costs include, but are not limited to, travel to and from the conference, ground transportation, lodging, meals and incidental costs, meeting room and audiovisual costs, registration fees, speaker fees, other conference-related administrative fees, and the cost of employees' time spent at the conference and traveling to and from the conference.

### Actions:

- a. Agencies shall establish or revise existing procedures to select conference sites and make other conference arrangements to ensure that conference costs are kept to a minimum. Agencies shall document the alternatives considered and rationale used in selecting conference sites.
- b. Agencies shall establish or revise existing internal policies and procedures for determining the number and identity of persons to send to conferences sponsored by themselves or others. These procedures should, at a minimum, (1) limit agency attendance to the minimum determined by a senior official to be necessary for accomplishment of the agency's mission, and (2) consider travel expenses in selecting attendees.

- c. The Per Diem, Travel, and Transportation Allowance Committee (Committee), the Secretary of State, and the Administrator of General Services shall incorporate the applicable policies in this Bulletin into the travel regulations which they promulgate for uniformed service, foreign service, and civilian employees, respectively. The necessary changes to these regulations should be issued no later than 60 days from the date of this Bulletin.
- d. The Administrator of General Services shall develop programs to assist agencies in selecting conference locations which minimize travel costs and in obtaining the most favorable conference rates available.
- e. The Director of the Office of Personnel Management shall incorporate the applicable policies in this Bulletin into the training regulations promulgated by OPM no later than 60 days from the date of this Bulletin.

Reporting: Agencies are not required to submit reports on conferences they sponsor. However, agencies shall maintain sufficient documentation to demonstrate that they have complied with the requirements of this Bulletin in selecting conference locations and in determining the agency's attendance at conferences. Such documentation must be available for inspection by the agency Inspectors General and other interested parties.

Contact. Jack Kelly, OMB, (202) 395-6106.





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

April 9, 1993

THE DIRECTOR

OMB BULLETIN NO. 93- 10

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Termination of Federal Advisory Committees

1. Purpose. This Bulletin provides guidance and instructions to Executive departments and agencies to implement Executive Order No. 12838, dated February 10, 1993, entitled "Termination and Limitation of Federal Advisory Committees."

2. Authority. E.O. No. 12838; the Federal Advisory Committee Act of 1972 (FACA), as amended; the Budget and Accounting Act of 1921; the Budget and Accounting Procedures Act of 1950, as amended; and E.O. No. 12024.

3. Applicability. The provisions of this Bulletin apply to all departments and agencies in the Executive Branch. Independent regulatory commissions and agencies are requested to comply.

4. Background. Over 1,150 Federal advisory committees currently provide advice to 60 departments and agencies on a wide range of programs and issues. During fiscal year 1992, support of these groups required almost \$150 million in Federal expenditures, an increase of over ten percent from 1991.

The President in his February 10, 1993, Executive Order directed all agencies: (1) to reduce the number of advisory committees not required by statute by at least one-third before October 1, 1993; (2) to review all advisory committees required by statute; and (3) to refrain from establishing any new advisory committee unless it is required by statute or "compelling considerations necessitate creation of such a committee."

5. Definitions. For purposes of this Bulletin, definitions for "advisory committee," "agency," and other terms are the same as defined in 41 CFR 101-6.1003. In addition:

"Advisory committee required by statute" means an advisory committee subject to the FACA: (1) specifically identified by name, specific purpose or function in a statute, and (2) whose creation or termination is beyond an agency's legal discretion. "Advisory committee required by statute" does not mean a group established by general (non-specific) authorization language or committee report language. Where the statute requires an advisory committee as defined above, but allows for one or more committees, only one committee shall be considered to be "required by statute."

6. Agency responsibilities. Heads of Departments and agencies shall:

(a) Submit to my office, not later than May 10, 1993, a detailed assessment/justification or rationale for termination of each advisory committee (required and not required by statute) for which it is responsible in the format specified in the Attachment. Each agency head is responsible to the President to provide real reductions in response to Executive Order 12838 including the termination of one-third of their committees not required by statute. Mere reorganizations will not be considered to be reductions. However, Congressional terminations of advisory committees required by statute will be counted toward an agency's one third requirement for terminations in FY 1993.

(b) For any advisory committee that it proposes to establish or renew, submit a detailed justification including either (1) if required by statute, a copy of the relevant statutory language and sectional analyses; or (2) a narrative statement showing that establishment of the committee, if not required by statute, is compelled by considerations of national or economic security, health or safety, or similar national interest.

7. OMB responsibilities. The Office of Management and Budget will:

(a) Review agency reports prepared pursuant to Section 6 above, in accordance with the Executive Order, and promptly advise agencies of the results of its review.

(b) Consider any requests for new advisory committees in legislation or otherwise proposed by the agencies. Such approvals will be granted only sparingly.

(c) Ensure that relevant legislation is reviewed consistent with OMB Circular A-19. OMB will consider submitting an omnibus legislative proposal which would group together all proposed terminations of advisory committees required by statute.

8. GSA responsibilities. The General Services Administration shall (in addition to its responsibilities under the FACA and as an agency under Section 6 above):

(a) Prepare required justifications and recommendations specified in Section 6 (a) for each advisory committee subject to the FACA and not sponsored by another department or agency.

(b) Revise its committee management regulations consistent with E.O. 12838.

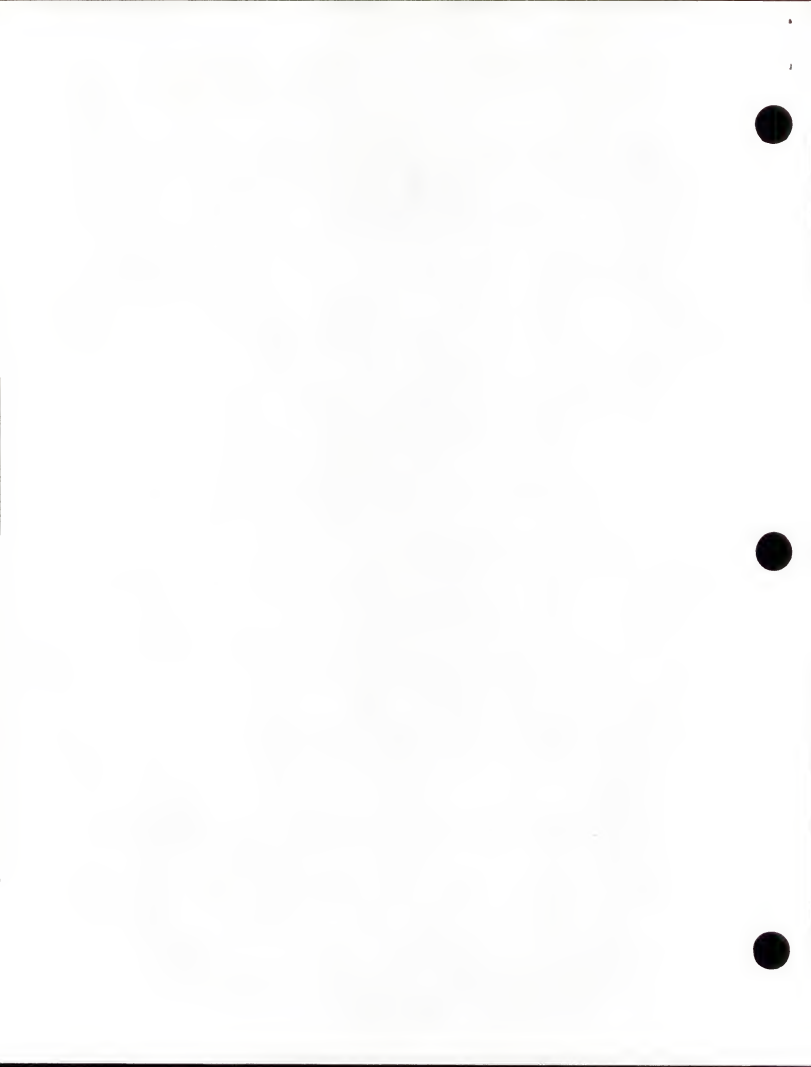
9. Information contact. Questions concerning any specific advisory committee should be directed to the appropriate OMB budget examiner. Questions about this Bulletin should be directed to OMB's General Management Division on 202-395-3657. Questions regarding GSA's role should be directed to GSA's Committee Management Secretariat on 202-632-1126.

10. Sunset date. This Bulletin expires on December 31, 1993.



Leon E. Panetta  
Director

Attachment



ATTACHMENT  
OMB BULLETIN NO. 93- 10

Department or Agency: COMMITTEE (full name as chartered)

Recommendation (only one): \_\_\_ Terminate \_\_\_ Merge \_\_\_ Continue

Committee statutory authority, cost, staffing and identification:

- (a) "Required by statute"? <sup>1</sup> Yes; specific authority: <sup>2</sup> \_\_\_\_\_ No \_\_\_\_\_
- (b) Committee cost <sup>3</sup> (FY 92 actual and FY 93 estimate) \$ \_\_\_\_\_
- (c) Federal staff support years <sup>4</sup> (FY 92 actual and FY 93 estimate) \_\_\_\_\_ (FTE)
- (d) Committee identification number <sup>5</sup> \_\_\_\_\_

Assessment: For each advisory committee subject to FACA, provide:

1. If the advisory committee is not required by statute, a detailed justification for continued existence, or a brief description in support of termination, or
2. If the advisory committee is required by statute, a detailed recommendation for submission to the Congress to continue or terminate the committee. Termination recommendations should include proposed legislative language, sectional analyses and rationale for termination.

Recommendations to continue committees, whether or not required by statute, should describe, in specific detail, why the committee is necessary for the delivery of essential services and compliance with law, and what alternatives, including the cost thereof, are available to the agency if the committee is terminated.

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<sup>1</sup> As defined in paragraph 5, OMB Bulletin.

<sup>2</sup> Cite and attach relevant U.S. code (U.S.C. section) and sectional analyses.

<sup>3</sup> Attach a detailed breakout for FY 92 and 93, including personnel costs (federal members, non-federal members, staff, and non-member consultants), travel and per diem (broken-out as above), and other (rents, user charges, graphics, printing, mailing, etc) as identified in GSA form T-820-H. Also provide a list of subgroups (sub-committees, task forces, working or ad hoc groups) reporting to a parent committee.

<sup>4</sup> Express in full-time equivalent (FTE) years to the nearest tenth (e.g., 0.0).

<sup>5</sup> Use GSA Committee identification number. If none assigned, contact GSA's Committee Management Secretariat on 202-632-1126. Provide a copy of the completed forms to GSA.





THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

March 4, 1993

OMB BULLETIN NO. 93-09

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

**SUBJECT:** Deficit Control and Productivity Improvement in the Administration of the Federal Government

1. **Purpose.** This Bulletin provides instructions on implementing reductions in administrative expenses contained in the FY 1994 Budget.
2. **Authority.** Executive Order 12837, "Deficit Control and Productivity Improvement in the Administration of the Federal Government", dated February 10, 1993, specified that:
  - o Executive branch agencies shall include a separate category for "administrative expenses" when submitting their budget request to the OMB.
  - o The Director of OMB shall resolve all questions regarding the definition of administrative expenses.
  - o Agencies shall submit budgets that reflect the following reductions from the amounts made available for FY 1993 adjusted for inflation: for FY 1994, no less than a three percent reduction; for FY 1995, no less than a six percent reduction; for FY 1996, no less than a nine percent reduction; and for FY 1997, no less than a fourteen percent reduction.
  - o To the extent that any agency fails to comply with these mandates, the Director of OMB is authorized to reduce that agency's budget request for administrative expenses to achieve the appropriate reductions.

These instructions are being issued pursuant to Executive Order 12837 and the Budget and Accounting Act of 1921, as amended.

3. **Background.** Executive branch agencies are required to reduce administrative expenses to assist in controlling the Federal deficit and improving the administrative productivity of the Federal Government.





To calculate the impact of the reduction across the government, OMB used the object classification data provided to support the January 1993 budgetary statement. The object class 20 (contractual services and supplies) series was used to create a base from which dollar reductions were determined.

The reductions were subtracted from the baseline for each agency for FYs 1994-1998 and reflected in the approved budget levels provided to each agency on February 18th.

4. **Implementing the Reduction.** Agencies are instructed to revise the budget data base consistent with the required reductions for administrative expenses. Each agency has the flexibility to allocate the reduction among accounts, functions, and object classes within that agency, subject to OMB review.

Administrative reductions may be taken from any object class, as appropriate. For example, if the agency saves money by not purchasing motor vehicles, the agency may take credit for the reduction even if such purchases are recorded in the object class 30 series.

Dollar savings in personnel compensation and benefits (object class 10 series) due to the FTE reductions may not be counted as administrative savings unless (1) the agency's total FTE level is reduced below the OMB-approved FTE level, consistent with the implementation of Executive Order 12839, and (2) the dollar savings are greater than the dollar savings from the personnel reduction dollar savings.

a. **OMB Report.** OMB will provide each agency with a report that affirms the total agency reduction for FYs 1994-1998 provided on February 18th and the base from which it was calculated. The reductions must be met. Neither the base nor the reductions for the agency as a whole can be changed.

b. **Allocation of Reductions.** Each agency shall distribute the reductions among the agency's budget accounts, provided that:

- o The agency meets its total reduction in budget authority and outlays and the account level detail is consistent with the President's report on "A Vision of Change for America"; and
- o The reduction is distributed in such a way as to provide the minimum administrative expenses necessary for the start-up of program initiatives by this Administration.

c. **OMB Review.** If an agency does not meet its total required reduction in budget authority or outlays, the Director of OMB shall reduce that agency's accounts to ensure that the total savings required from the agency are achieved.



Adjustments may also be made by OMB if the reductions do not provide the minimum administrative expenses necessary for the start-up of program initiatives by this Administration,

5. **Supporting Information.** The President's FY 1994 Budget will include a summary table that presents each agency's administrative expense base and the reduction amounts for FYs 1994-1998. Agencies should begin to take steps to ensure that administrative expenses can be tracked below the agency level, although such information will not be published until the FY 1995 Budget. OMB will provide further guidance after the FY 1994 Budget is transmitted, including reporting requirements for the FY 1995 Budget.

6. **Effective Date.** This Bulletin is effective immediately.

7. **Inquiries.** Inquiries should be addressed to the OMB representative with primary budget responsibility for the account.



Leon E. Panetta  
Director





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

THE DIRECTOR

June 2, 1993

OMB Bulletin No. 93-08, Supplement

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

**SUBJECT:** Reduction of Positions of Senior Executive Service, GS-15 and GS-14 levels or Equivalent

1. Purpose. This bulletin provides instructions on monitoring mandated agency reductions in Senior Executive Service, GS-15, GS-14 or equivalent positions in FYs 1993, 1994, and 1995.

2. Authority and Background. Executive Order 12839, "Reduction of 100,000 Federal Positions," dated February 10, 1993 and the instructions on implementation provided in OMB Bulletin No. 93-08 specified that at least 10 percent of required reductions in FTE employment are to come from the Senior Executive Service (SES), GS-15, GS-14 and/or equivalent levels. This supplement to the bulletin clarifies the way the reductions at these levels will be monitored.

3. Procedures for Monitoring Reduction. The expected reduction in FTE at these levels for each year is calculated as 10 percent of the total reduction in full-time equivalent (FTE) employment required by the Executive Order and reflected in the 1994 Budget.

For the purpose of monitoring reductions at the SES, GS/GM-15, GS/GM-14 and equivalent levels (e.g. Senior Foreign Service, Administrative Law Judges, Senior Level), the number of filled full-time permanent positions at these levels as of September 30, 1992 will be used as the starting point from which the reduction will be measured. OMB will monitor compliance with the reduction from reports of senior level positions provided quarterly by the Office of Personnel Management (OPM) from the Central Personnel Data File (CPDF) System.

OMB will provide the departments and agencies with a report of the agency's population of senior levels and the target reductions, together with the derivation of the reductions, to be accomplished in FYs 1993, 1994, and 1995. It should be noted that these target reductions represent a portion of the reductions already required by the Executive Order and are not additional reductions in FTEs. While the targets should be achieved in each fiscal year, accomplishment of the total senior level reduction by 1995 is the goal.



4. Effective Dates. The instructions in this supplement are effective immediately and will remain in effect until further notice.

5. Inquiries. Questions regarding the instructions in the Bulletin should be addressed to the OMB representatives with primary responsibility for the agency's budget accounts.

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Leon E. Panetta  
Director







THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503  
March 4, 1993

OMB BULLETIN NO. 93-08

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

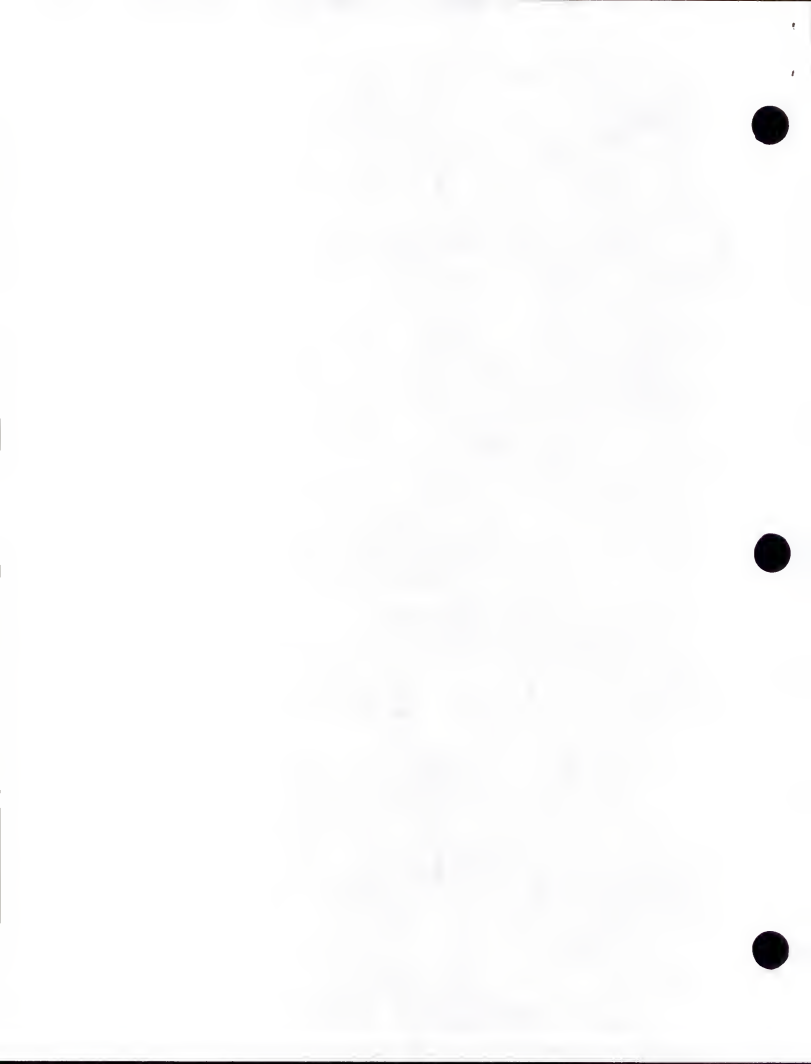
SUBJECT: Reduction of 100,000 Federal Positions

1. **Purpose.** This Bulletin provides instructions on implementing mandated reductions in federal civilian employment in fiscal years 1993, 1994, and 1995.
2. **Authority and Background.** Executive Order 12839, "Reduction of 100,000 Federal Positions," dated February 10, 1993 directed that:
  - o each executive department or agency with over 100 employees shall eliminate not less than 4 percent of its civilian personnel positions (measured on an full-time equivalent (FTE) basis) over the next three fiscal years.
  - o the positions shall be vacated through attrition or early out programs.
  - o at least 10 percent of the reductions shall come from the Senior Executive Service, GS-15, and GS-14 levels or equivalent.
  - o each department and agency shall achieve 25 percent of its total reductions by the end of FY 1993, 62.5 percent by the end of FY 1994, and 100 percent by the end of FY 1995.

These instructions are being issued pursuant to section 4 of Executive Order 12839 and to the authority provided to the Office of Management and Budget (OMB) under the Budget and Accounting Act, 1921, as amended.

3. **Procedures for Implementing Reduction.** The head of each Executive Branch department and agency shall take steps to limit hiring, or take other action as necessary, to meet the specified FTE reductions.

Agencies should note that the base from which the FTE reduction is calculated is the FY 1993 level consistent with enacted appropriations. This base is not equivalent to the FTE ceiling; it includes both ceiling and ceiling exempt components. Ceiling exempt FTE personnel as well as FTE personnel funded through an allocation to another department or agency are potentially subject to reduction at the agency head's discretion.



Each department and agency shall achieve a cumulative reduction of at least 1% in FY 1993, 2.5% in FY 1994, and 4% in FY 1995 from the FY 1993 base. Note that these reductions are for the department or agency as a whole. Uniform reductions do not need to be applied to each individual bureau, or other organizational unit within department/agency as long as the reduction targets for the total department/agency are achieved. Department/agency heads are encouraged to use their discretion in applying these reductions among components of the agency.

Compliance with this directive will be monitored by OMB using data gathered by the Office of Personnel Management (OPM) through the SF 113 reporting system and the Central Personnel Data File (CPDF) System.

At least 10 percent of the reductions shall come from the Senior Executive Service (SES), GS/GM-15 and GS/GM-14 levels, or equivalent levels (e.g. Senior Foreign Service, Administrative Law Judges, Senior Level). For the purpose of monitoring reductions at the SES, GS/GM-15, GS/GM-14, and equivalent levels, the number of full-time permanent positions at these levels on September 30, 1992 will be used. Additional reporting of FTE data for these levels will not be required.

The Executive Order and this bulletin do not authorize special early out programs or require any agency to conduct a reduction-in-force. Any use of early out programs must be in accordance with current law and applicable Office of Personnel Management regulations and guidelines.

4. Exemptions. The following are exempt from the personnel reduction:

- a. U.S. Postal Service.
- b. Executive Branch agencies whose 1993 base level of total FTE employment is less than or equal to 100. (Employment in such agencies shall not exceed the 1993 base level during the period covered by the Executive Order.)

5. Appeals. Additional exemptions may be granted in a very limited number of cases if a determination is made by the Director of OMB that such action is necessary to assure that essential services are provided and applicable provisions of law are carried out. When an agency head believes those circumstances warrant an exemption, an appeal must be made by letter, addressed to the Director of OMB and signed by the agency head. The need for additional personnel must be fully justified, including an explanation of why reallocation within the agency is not feasible.



6. **1994 and Subsequent Budgets.** The personnel reductions will be reflected in the Administration's 1994 Budget, as well as future budgets. Agencies are instructed to revise the Budget Preparation System (BPS) data base consistent with the required personnel reductions. Each agency has the flexibility to allocate the reduction among accounts as long as the total FTE reduction targets are met. The reduced FTE levels for fiscal years 1993 and 1994 should be reflected in BPS data section Q.

7. **Effective Dates.** The instructions in this Bulletin are effective immediately and will remain in effect until further notice.

8. **Inquiries.** Questions regarding the instructions in the Bulletin should be addressed to the OMB representatives with primary responsibility for the agency's budget accounts.

A handwritten signature in dark ink, appearing to read 'Leon E. Panetta', is written over a horizontal line. The signature is stylized with large loops and a long horizontal stroke extending to the right.

Leon E. Panetta  
Director





THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

January 29, 1993

OMB BULLETIN NO. 93-07

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Guidance on Preparation of the FY 1994 Budget

This Bulletin provides guidance for preparing the FY 1994 Budget, including instructions on the process by which agencies may appeal Presidential decisions. Also included are instructions for constructing the FY 1994 Budget data base.

The schedule for preparation of the FY 1994 Budget is based on transmittal to the Congress on February 17th of a summary document providing the Administration's economic plan and transmittal of the FY 1994 Budget on March 23rd.

Presidential decisions on policy proposals will be provided to agencies on Thursday, February 4th. Agency heads may appeal specific savings proposals by proposing alternatives that achieve the same amount of savings, or specific investment/economic stimulus proposals by proposing alternatives that provide for comparable investment or economic stimulus. Agency appeals are due to OMB by Monday, February 8th. All appeals must be resolved by Thursday, February 11th.

With such a short time available for completion of the FY 1994 Budget, it is essential that the above deadlines be met. A schedule listing all deadlines is attached. Your cooperation and assistance in this effort will be appreciated.



Leon E. Panetta  
Director

Attachments





### Instructions on the Appeals Process

1. **Purpose.** This attachment provides instructions on the process by which agencies may appeal decisions passed back to them on the FY 1994 Budget in early February.
2. **Passback process.** As indicated in Attachment C, passback of Presidential decisions is scheduled for Thursday, February 4, 1993. Decisions will be passed back as changes ("deltas") from baseline estimates and as agency passback levels, as calculated by OMB.

For the nondefense discretionary category (i.e., domestic and international discretionary), these changes will be calculated as deltas from a baseline revised by OMB to reflect economic assumptions released January 29, 1993.

For the entitlement category (i.e., direct spending), changes from the baseline will be deltas from the BPS baseline that supported the Bush budgetary statement.

Defense passback and appeals will be handled on a separate track.

3. **Appeals policy.** Agency heads have the option of appealing individual passback items by proposing specific alternatives that achieve the same amount of outlay savings, or in the case of investment or economic stimulus options, that provide comparable increases in investment or economic stimulus.
4. **Timing and submission requirements.** Agency appeals of passback decisions are due to OMB by c.o.b., Monday, February 8, 1993.

A. **Appeals request format.** Appeals requests should be submitted by agencies in accordance with the instructions in this attachment in the format of the attached exhibit. Appeals requests should be reported on separate sheets of paper for any of the following four options, as appropriate: nondefense discretionary savings, entitlement savings, stimulus options, and investment options. The agency and category (i.e., nondefense discretionary or entitlement) should be identified in the center heading of the request. Information should be reported for FYs 1993-1998, in millions of dollars. Savings amounts should be shown as negatives; increases due to stimulus and investment options as positives.

On appeals requests, economic stimulus options are defined as proposals to stimulate the economy through increases in FY

1993 budget authority and outlays and the spendout of those outlays in FYs 1994-1998. Investment options are defined as proposals to support President Clinton's themes on rebuilding America, lifelong learning, private sector incentives, health care, and rewarding work, which increase budget authority and outlays by FY 1997.

Column (1). Appeal of passback decision/Alternative proposals. First, list each passback item that is being appealed. Items not being appealed should not be listed. Then list alternatives that are being proposed in lieu of items reflected in the passback.

Column (2). Function. For each passback item appealed or alternative proposal listed, report the budget function affected.

Column (3). Type of option. For each item, indicate the applicable option (i.e., nondefense discretionary or entitlement savings, economic stimulus, or investment option). Each submission should report on one type of option only (i.e., report proposals for investment and economic stimulus options on separate sheets of paper).

Columns (4) through (9). Budget authority and outlays for FYs 1993-1998. For each nondefense savings, stimulus, or investment item, report changes from the baseline in terms of budget authority and outlays for each year affected. For entitlement programs, only changes in outlays should be reported. Except in the case of proposals for supplementals (e.g., for stimulus), the FY 1993 columns should be blank.

Total [savings, stimulus, or investment options, as appropriate] / Total alternative proposals. Report the total impact of all appeal items on the baseline by type of option. The total impact of alternative proposals on the baseline should also be reported for the corresponding option type. Total outlays for alternative savings options for any year should be no less than the total for passback savings items appealed for that year. In addition, the total outlays for alternative stimulus or investment options should be no more than the total for passback items appealed for the corresponding option. Alternative investment options should achieve the same outlay impact by FY 1997. Alternative proposals must apply to the same option as the items appealed (i.e., nondefense discretionary savings may not be substituted for entitlement savings).

B. Supporting information. In addition to providing agency appeal data in the format of the exhibit, agencies are required to submit supporting information that describes any alternatives proposed by the agency and discusses pros and cons compared to passback decisions which are being appealed. OMB may also request additional information on a case-by-case basis.

Instructions for Preparing the BPS Data Base  
for the FY 1994 Budget

1. **Purpose.** This attachment provides instructions on updating the Budget Preparation System (BPS) to reflect FY 1994 budget proposals.

2. **Background.** In November and December, the BPS data base was updated and used to prepare the final budgetary statement of the Bush Administration. For that purpose, the data base was revised to reflect past year actuals, enacted current year amounts, and baseline estimates through FY 1998. This data base will be revised to reflect President Clinton's FY 1994 budget proposals and will be the basis for the FY 1994 Budget to be transmitted to the Congress on March 23, 1993.

3. **Timing and submission requirements.** Agencies are required to provide data:

- for any proposed changes to FY 1993 enacted amounts in BPS policy data sections (i.e., supplementals, rescission proposals, legislative proposals);
- for FYs 1994-1998 policy estimates in BPS policy data sections; and
- for FYs 1993-1998 baseline estimates revised to reflect final economic assumptions (January 29, 1993) in BPS baseline sections.

Attachment C provides a schedule for update of the BPS.

Data will be entered directly by agencies into the BPS. The BPS is expected to be available for data entry on Wednesday, February 3, 1993. Agencies will be able to access all data in BPS data sections, except as noted in section 4.

For those agencies without access to BPS, copies of computer listings will be provided by the agency's OMB representative. These agencies will mark up and return two copies of the computer listings. (Changes will be made by drawing a single line through any amount to be changed and entering the revised amount above it.)

Agencies are instructed to update the BPS in two stages in the following order: (1) revision of baseline estimates to reflect final economic assumptions (dated January 29, 1993); and (2) an update to reflect FYs 1994-1998 policy estimates.

Beginning in early February, agencies should revise their baseline estimates based on final economic assumptions in BPS data sections K,M,S,T,W,X,Y,Z. When the data base opens in early February, revised discretionary baseline estimates will be calculated by OMB and automatically loaded into BPS sections S and T. (See section 5 of this attachment.) Agencies are required to review those estimates, revise other BPS baseline sections, and make any changes required due to any errors in the BPS automated load. Mandatory and receipt baseline estimates will not be revised by OMB; agencies will need to revise these estimates, as appropriate, based on final economic assumptions. Review and correction of baseline data should be completed by February 11th.

By February 11th, agencies should begin updating the BPS to reflect the policy estimates, based on passback decisions, and resolved appeals. Agency access will be terminated on Tuesday, February 23, 1993. Agencies should ensure that all data provided are complete and accurate before agencies are locked out of the BPS.

Data for deposit insurance and the Pension Benefit Guaranty Corporation will be on a cash basis in the BPS.

#### 4. Locked columns in BPS.

A. Data for the past year (PY). The PY column in the BPS will be locked (i.e., agencies will not be able to revise PY amounts in the BPS). Past year outlays and receipts have been reconciled with Treasury; in most cases, changes to PY data will not be allowed.

B. Estimates for the current year (CY). The CY column in the BPS will also be locked. As a result, when supplementals or rescissions are proposed, all agencies will have to mark up AAD and RAD files as appropriate, and submit them to their OMB representative. OMB will then make the CY changes in the BPS centrally.

For discretionary baseline estimates, no changes should be necessary for the CY. An exception to this rule would be, for example, where coding or distribution of data on BPS lines is clearly in error. However, there will be changes to mandatory baseline estimates for the CY due to revised economic assumptions, dated January 29, 1993. These will also need to be marked on computer listings and submitted as hard copy to OMB.

C. Addition, deletion, or copying of accounts in BPS. The locking of the PY and CY columns of the BPS also has implications for adding, deleting, or copying accounts. When adding a new account (or any new transmittal code) by copying an existing account, the PY and CY data will be carried forward to

the new account. Agencies will not be able to delete PY and CY data lines from the BPS. As a result, agencies will need to inform their OMB representative so that PY and CY data can be deleted or changed centrally by OMB.

D. Locking of other BPS fields. In addition to locking of PY and CY amount fields, BPS fields for the mandatory/discretionary category, pay/non-pay, grant/nongrant, exempt/sequestrable, and other codes reported in these fields will be locked. Agencies are required to report any proposed changes to their OMB representative so that coding in these fields can be changed centrally by OMB.

5. Basis for estimates for FYs 1994-1998. Estimates should be prepared in accordance with OMB Circular No. A-11. Agencies should ensure that all discrepancy messages generated by BPS data entry are resolved before the BPS data base locks.

Policy estimates should reflect the passback, as revised by appeals approved by OMB.

Agencies should note that the special treatment for budget year (BY) character classification data required for the Bush budgetary statement no longer applies. Agencies should develop BY outlay data for the character classification on a policy basis (rather than a baseline basis) and enter the data into BPS data section C.

Baseline estimates will be updated for revised economic assumptions released on January 29, 1993. These assumptions will be provided to agencies under separate cover. All mandatory and discretionary program estimates for FYs 1994-1998 will be updated based on these economic assumptions, as described below.

For discretionary baseline estimates, revisions to budget authority and outlays new and prior will be calculated separately by OMB and automatically loaded into BPS. (The only exception is for accounts in the national defense function; outlays from obligated and unobligated balances in FY 1995 will not be updated.) OMB will calculate revised estimates of pay and nonpay budgetary resources for each discretionary account by inflating the FY 1993 amount by the revised pay and nonpay inflators. In most cases, the amounts calculated by OMB should be correct, and agencies should consult with OMB before changing them. The revised estimates of outlays new and prior should also be reasonable, because they were calculated using the spendout rates entered in BPS for the Bush budgetary statement. Agencies should review and correct these estimates, and they should change all other baseline data in BPS to be consistent with the revised estimates.

Agencies will be responsible for revising mandatory baseline estimates to reflect final economic assumptions. As a general rule, technical reestimates of mandatory programs will not be made. Exceptions to this rule will be reviewed on a case-by-case basis.

6. Budget Appendix print materials.

Reprinted galleys will be provided to agencies for updating in early February and will be the starting point for the FY 1994 Budget. They will include FY 1993 enacted appropriations language and PY and CY data for all schedules that are produced by the BPS. A schedule for submission of revised galleys to OMB will be provided separately.

Schedule for Preparation of the FY 1994 Budget

Final economic assumptions released.....Fri.,Jan. 29

Agencies to update baseline estimates.....Feb. 3 - 11

Passback of Presidential decisions  
to agencies.....Thu., Feb. 4

Agency appeals due to OMB.....Mon., Feb. 8

All appeals resolved.....Thu.,Feb. 11

Agencies to provide policy estimates.....Feb. 11 - 23

Summary document to GPO.....Mon., Feb 15

Transmittal of budget summary document.....Wed.,Feb. 17

Agencies locked out of BPS.....Tues.,Feb 23

Detailed budget documents to GPO.....Fri.,Mar. 12

Transmittal of detailed budget documents.....Tues.Mar. 23





Amounts should be reported as deltas from the baseline.

Appeals Request  
Department of Agriculture  
(In millions of dollars)

Exhibit  
OMB Bulletin No. 93-

Category: Nondefense discretionary

Appeal of Passback decisions	Function	Type of Option	1993		1994		1995		1996		1997		1998	
			BA	O	BA	O	BA	O	BA	O	BA	O	BA	O
(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)	
Reduce Ag. Research/ Extension by 10%	350	savings			-166	-104	-173	-154	-179	-168	-186	-180	-193	-189
Eliminate Special Extension grants	350	savings			-13	-13	-13	-13	-14	-14	-14	-14	-15	-15
Ag. user fees					-36	-62	-80	-78	-123	-119	-167	-159	-210	-201
Total, savings options					-215	-179	-266	-245	-316	-301	-367	-353	-418	-405
<b>Alternative proposals</b>														
Eliminate Ag facilities construction	350	savings			-200	-167	-250	-230	-300	-285	-350	-336	-400	-387
Reduce funding for ERS	350	savings			-15	-12	-16	-15	-16	-16	-17	-17	-18	-18
Total, alternative proposals					-215	-179	-266	-245	-316	-301	-367	-353	-418	-405

Agencies should also provide supporting information that describes alternative proposals and discusses pros and cons compared to passback decisions.

Total outlays for alternative savings for any year should be no less than total outlay savings appealed for that year.





EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

January 8, 1993

THE DIRECTOR

OMB BULLETIN NO. 93-06

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS AND  
INSPECTORS GENERAL OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Audit Requirements for Federal Financial Statements

1. Purpose. This Bulletin, which includes an Attachment and Appendices A and B, establishes requirements for audits of Federal financial statements. The Bulletin is issued under the authority of the Budget and Accounting Act of 1921, as amended, and the Budget and Accounting Procedures Act of 1950, as amended. It implements the audit provisions of the Chief Financial Officers (CFOs) Act of 1990 (P.L. 101-576). The requirements of this Bulletin are set forth in the Attachment.

2. Applicability. The provisions of the Bulletin apply to those executive departments and agencies listed in Appendix A of this Bulletin.

3. OMB Responsibilities. The CFOs Act requires the Office of Management and Budget (OMB) to establish government-wide financial management policies for executive departments and agencies and to provide overall direction and leadership to the Executive Branch on financial management matters.

4. Effective Date. The provisions of this Bulletin are effective immediately. Audit reports shall be submitted to the agency head no later than June 30th following the end of the fiscal year for which the financial statements were prepared.

5. Inquiries. Further information concerning this Bulletin may be obtained by contacting the Office of Federal Financial Management, OMB, Washington, DC 20503, telephone (202) 395-3993.

6. Copies. Individual copies of this Bulletin may be obtained from the Executive Office of the President, Publication Services, at (202) 395-7332.

Richard Darman  
Director

Attachments



## AUDITS OF FEDERAL FINANCIAL STATEMENTS

1. **BACKGROUND.** The Chief Financial Officers (CFOs) Act of 1990 requires, among other things, the annual preparation and audit of financial statements covering, at a minimum, revolving funds, trust funds, and accounts of each office, bureau and activity performing substantial commercial functions of 23 executive departments and agencies. The Act also requires organization-wide financial statements and audits for certain designated pilot organizations.

2. **DEFINITIONS.** For the purposes of this Bulletin, the following definitions apply:

- a. "Annual Financial Statement" means the financial statement of a reporting entity as described in Section 3515 of the CFOs Act, and shall be comprised of:
- (1) Overview of the Reporting Entity.
  - (2) Principal Statements.
  - (3) Combining Statements.
  - (4) Supplemental Financial and Management Information.

The Principal Statements include:

- (1) Statement of Financial Position.
  - (2) Statement of Operations and Changes in Net Position.
  - (3) Statement of Cash Flows.
  - (4) Statement of Budget and Actual Expenses.
  - (5) Notes to Principal Statements.
- b. Government Auditing Standards means the standards for audit of governmental organizations, programs, activities, and functions issued by the Comptroller General of the United States.
- c. "Independent auditor" means a Federal auditor or public accountant who meets the standards specified in the Government Auditing Standards issued by the Comptroller General of the United States.
- d. "Internal control structure," as it relates to the financial statements required by the CFOs Act and discussed in this Bulletin, means the plan of organization and policies and procedures adopted by management to provide reasonable assurance that the following objectives are met:
- (1) transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and to maintain accountability over assets;

- (2) funds, property and other assets are safeguarded against loss from unauthorized use or disposition;
  - (3) transactions, including those related to obligations and costs, are executed in compliance with: (a) laws and regulations that could have a direct and material effect on the Principal Statements and, where applicable, Combining Statements, and (b) any other laws and regulations that the Office of Management and Budget (OMB), entity management, or the Inspectors General (IGs) have identified as being significant for which compliance can be objectively measured and evaluated; and
  - (4) data that support reported performance measures are properly recorded and accounted for to permit preparation of reliable and complete performance information.
- e. "Management Letter" means a letter prepared by the auditor which discusses findings and recommendations for improvements in the internal control structure, that were identified during an audit and were not required to be included in the auditor's report on internal control structure, and other management issues. Management issues include matters relating to operational controls (such as organization structure, policies, systems, procedures, and techniques for monitoring performance), financial controls, and administrative controls. See Chapter 5, paragraph 25 of Government Auditing Standards. The management letter may also expand on recommendations included in required audit reports but cannot be used as a substitute for reporting matters required to be included in those reports.
- f. "Overview of the Reporting Entity" means a narrative discussion and analysis of the financial condition and results of operation of the reporting entity prepared by management. This discussion should present information based on the results of an analysis of relevant financial and performance data of the programs, activities, and funds that make up the reporting entity. OMB Bulletin No. 93-02, "Form and Content of Agency Financial Statements," and subsequent issuances, further define "Overview of the Reporting Entity."
- g. "Reporting Entity" means an agency, bureau, or other organization that represents a meaningful unit for program management, or a single or group of revolving funds, trust funds, or commercial functions, as defined in the CFOs Act for which a financial statement is

prepared. OMB Bulletin No. 93-02 and subsequent issuances further define "Reporting Entity."

3. **FREQUENCY OF AUDIT.** Audits shall be performed annually.

4. **RESPONSIBILITY FOR AUDIT.** For purposes of this Bulletin, the following responsibilities apply:

- a. For the 23 executive departments and agencies listed in Appendix A, the audits of financial statements shall be performed by the IG of the agency or by an independent external auditor as determined by the IG of the agency.
- b. The statute provides that, in lieu of an audit otherwise required, the Comptroller General of the United States may, at his discretion and following consultation with the IG, perform the audit.

5. **ACCOUNTING PRINCIPLES AND STANDARDS.** The Federal Accounting Standards Advisory Board (FASAB) was established to recommend Federal accounting standards to the Secretary of the Treasury, the Director of the OMB, and the Comptroller General, who are Principals of the Joint Financial Management Improvement Program (JFMIP). Specific standards agreed upon by these three officials will be issued by the Director of OMB and the Comptroller General.

Pending issuance of final accounting standards, FASAB has recommended, and the Secretary of the Treasury, the Director of OMB, and the Comptroller General have agreed to the following interim guidance:

"in order to provide a benchmark for preparing financial statements presented for audit, executive agencies shall continue using the applicable accounting standards (i.e., those contained in agency accounting policy, procedures manuals, and/or related guidance) now in effect for the preparation of their financial statements, pending FASAB recommendations and JFMIP Principals' adoption of Federal accounting standards."

Financial statements prepared in accordance with this interim guidance, which are consistent with the general instructions for the preparation of Principal Statements and Notes thereto contained in OMB Bulletin No. 93-02 and subsequent issuances, should be considered to be statements prepared on a comprehensive basis of accounting other than generally accepted accounting principles, as defined in AU Section 623.04(a) of the American Institute of Certified Public Accountants (AICPA's) Codification of Statements on Auditing Standards. Financial Statements prepared in accordance with accounting principles applicable to similar activities in the private and State and local sectors promulgated by authoritative standard-setting bodies and other authoritative sources may be

considered to be in accordance with generally accepted accounting principles.

6. **SCOPE OF AUDIT.** Financial statements shall be audited in accordance with Government Auditing Standards and the provisions of this Bulletin.

a. The auditor shall:

- (1) Determine whether the Principal Statements and, where applicable, Combining Statements present fairly in all material respects the financial position, results of operations and changes in net position, cash flow, and budget and actual expenses in accordance with OMB Bulletin No. 93-02 and subsequent issuances or generally accepted accounting principles, as applicable.
  - (a) The IG, in consultation with the CFO, may decide that an audit for the purpose of opining on the Combining Statements will not improve the meaningfulness of the Principal Statements. In those instances, the auditor should consider the Combining Statements supplemental information and report in accordance with paragraph 7c(1)(a) of this Bulletin.
  - (b) If the auditor is unable to determine whether the Principal Statements are fairly presented because, for example, of the auditor's inability to obtain sufficient competent evidential matter or an inadequacy in the accounting records, the auditor should, to the extent practicable, obtain sufficient evidence about closing balances to enable the auditor to opine on the subsequent year's financial statements.
- (2) Determine whether the reporting entity has an internal control structure that provides reasonable assurance of achieving the internal control structure objectives described in paragraphs 2d(1), (2) and (3) of this Bulletin. The auditor shall make this determination, in part, by obtaining an understanding of the significant internal control structure policies and procedures and assessing the level of control risk relevant to all significant cycles, classes of transactions, and account balances. For those significant internal control structure policies and procedures that have been properly designed and placed in operation, the



auditor shall perform sufficient tests to justify a low assessed level of control risk. See AU Section 319.30-.60 of the AICPA's Codification of Statements on Auditing Standards. Those significant internal control structure policies and procedures that have not been properly designed or placed in operation and those significant internal control structure policies and procedures that are found to be ineffective shall be reported in accordance with paragraph 7 of this Bulletin. While this Bulletin only applies to the audit of financial statements for the fiscal year ended September 30, 1992, it is OMB's intent that for future years, with respect to the financial statements being audited, auditors shall comply with the provisions of AU Section 642.03-.46 of the AICPA's Codification of Statements on Auditing Standards, or successor standards, under which the auditor performs tests sufficient to render an opinion on whether the reporting entity's internal control structure is sufficient to meet the internal control structure objectives described in paragraphs 2d(1), (2) and (3) of this Bulletin. Accordingly, in complying with the provisions of this paragraph, auditors should assess what additional audit procedures, if any, will be necessary to fulfill OMB requirements in future years. These additional procedures should be included in future audit plans.

- (3) Obtain an understanding of the internal control structure as it relates to the existence and completeness assertions described in AU Section 319.27 of the AICPA's Codification of Statements on Auditing Standards, which provides guidance for the consideration of the internal control structure in a financial statement audit, and assess control risk relative to policies and procedures designed to provide reasonable assurance of achieving the internal control structure objective described in paragraph 2d(4) of this Bulletin. OMB intends to expand the auditor's responsibilities in this area in future years.
- (4) Determine whether the reporting entity has complied with laws and regulations that could have a direct and material effect on the Principal Statements and, where applicable, Combining Statements and any other laws and regulations that OMB, entity management, or the IGS have identified as being significant to the audit for which compliance can be objectively measured and evaluated. This determination of compliance shall include, but not

be limited to, obtaining an understanding of the process by which the agency identifies and evaluates weaknesses required to be reported under the Federal Managers' Financial Integrity Act (FMFIA) and related agency implementing procedures as it relates to the entity under audit. In this regard, the auditor shall compare material weaknesses and other reportable conditions found when performing the procedures prescribed in paragraph 6a(2) of this Bulletin and other audit procedures with those material weaknesses reported in the agency's FMFIA report that relate to the financial statements of the entity under audit. (Appendix B provides a listing of general laws applicable to Federal agencies.)

- (5) Assess whether the information and manner of its presentation in the Overview of the Reporting Entity and in the Supplemental Financial and Management Information sections are materially inconsistent with the information in the Principal Statements and, where applicable, the Combining Statements.

- b. The IGs are strongly encouraged to develop audit plans that achieve both programmatic and financial statement audit objectives simultaneously, while complying with the audit requirements of the CFOs Act. The IGs are further encouraged to develop recommendations that could result in more beneficial data for users of financial statements.

## 7. AUDIT REPORTS.

- a. Audit reports shall be prepared at the completion of the audit. Audit reports shall be submitted to the agency head no later than June 30th following the end of the fiscal year for which financial statements were prepared. IGs are encouraged to work with CFOs to accelerate the preparation of financial statements, and to accelerate the completion of audits. The audit results should be discussed with management as soon as practicable but, in any case, prior to issuance of audit reports.
- b. The audit report shall state that the audit was made in accordance with Government Auditing Standards and the provisions of this Bulletin.
- c. The audit report shall be made up of at least the following three parts:

- (1) A report containing an opinion as to whether the reporting entity's Principal Statements, and, where applicable, Combining Statements are fairly presented in all material respects in accordance with generally accepted accounting principles or a comprehensive basis of accounting other than generally accepted accounting principles (see OMB Bulletin No. 93-02 and subsequent issuances). See AU Sections 508 and 623 of the AICPA's Codification of Statements on Auditing Standards for reporting guidance.
- (a) In those instances in which the IG, in consultation with the CFO, considers the Combining Statements to be supplemental information, the auditor should express an opinion as to whether they are fairly stated in all material respects in relation to the Principal Statements taken as a whole. See AU Section 551.06-.11 of the AICPA's Codification of Statements on Auditing Standards for reporting guidance.
- (b) If the financial statements are not prepared in accordance with generally accepted accounting principles or a comprehensive basis of accounting other than generally accepted accounting principles (see OMB Bulletin No. 93-02 and subsequent issuances), the auditor should disclose the departure(s) from those standards and, if practicable, the effects of the departure(s) on financial position, results of operations and changes in net position, cash flows, and budget and actual expenses either directly in the auditor's report or by reference in the auditor's report to an explanatory note in the Notes to Principal Statements prepared by management.
- (c) It may not be possible to render an opinion on the Principal Statements and, where applicable, Combining Statements in the initial years of audit. If the auditor disclaims an opinion, the report should describe why the auditor was unable to conduct an audit in accordance with Government Auditing Standards. If material weaknesses and other reportable conditions prevented the conduct of the audit in accordance with Government Auditing Standards, such conditions should be included in the report on internal control structure described in paragraph

7c(2). Recommendations for strengthening the financial reporting system should be presented in the report on internal control structure or management letter, as appropriate.

- (2) A report on internal control structure which conforms with the requirements of Government Auditing Standards and this Bulletin. See AU Section 801 of the AICPA's Codification of Statements on Auditing Standards for reporting guidance. The report shall at a minimum:

- (a) State that, with respect to the internal control structure categories pertaining to the financial statements, the auditor obtained an understanding of the design of significant internal control structure policies and procedures, determined whether they have been placed in operation, assessed control risk, and performed tests of the reporting entity's internal control structure.
- (b) State that, with respect to the performance measure control objective described in paragraph 2d(4) of this Bulletin, the auditor obtained an understanding of relevant internal control structure policies and procedures designed to achieve this control objective and assessed control risk.
- (c) Classify reportable conditions and material weaknesses identified in accordance with the following definitions:
  - (i) **Reportable conditions** are matters coming to the auditor's attention that, in the auditor's judgment, should be communicated because they represent significant deficiencies in the design or operation of the internal control structure, which could adversely affect the organization's ability to meet the objectives in paragraph 2d of this Bulletin.
  - (ii) A **material weakness** in the internal control structure is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts

that would be material in relation to the financial statements being audited or material to a performance measure or aggregation of related performance measures may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. The auditor should use this definition of a material weakness to report on an entity's internal control structure in accordance with the requirements of Government Auditing Standards and this Bulletin rather than the material weakness definition used by management to prepare an agency's FMFIA report.

- (3) A report on the reporting entity's compliance with applicable laws and regulations. See AU Section 801 of the AICPA's Codification of Statements on Auditing Standards for reporting guidance.

(a) For compliance with laws and regulations, a material instance of noncompliance shall be reported if, in the auditor's judgment, the violation could result in a material misstatement in the Principal Statements and, where applicable, Combining Statements, or if the sensitivity of the matter would cause it to be perceived as significant by others.

(b) For compliance with FMFIA and related agency implementing procedures, a condition of noncompliance shall be reported when the auditor determines the process as applied to the financial statements being audited is not conducted in accordance with OMB guidelines for the evaluation, improvement and reporting on internal control systems in the Federal Government (OMB Circulars A-123, "Internal Control Systems," and A-127, "Financial Management Systems") or there is a conflict between the agency's most recent FMFIA report(s) and the auditor's evaluation of the entity's internal control structure.

d. In preparing the reports in paragraph 7c, the auditor should:

- (1) Disclose in an explanatory paragraph in the audit report on the financial statements material inconsistencies among the Overview of the Reporting

Entity, the Principal Statements, the Combining Statements, and the Supplemental Financial and Management Information.

- (2) Disclose in the audit report on internal control structure or report on compliance, as appropriate, the status of known but uncorrected significant findings and recommendations from prior audits that affect the current audit objectives. See Chapter 3, paragraph 41 of Government Auditing Standards.
  - (3) Include in the audit report on compliance any material weaknesses not reported under FMFIA and related agency implementing procedures, if these matters continue to exist.
- e. The reporting entity shall provide comments on the auditor's findings and recommendations included in the audit reports, including corrective actions taken or planned and comments on the status of corrective actions taken on prior findings. These comments should be included in the audit report on internal control structure or report on compliance, except when management fails to respond in a timely manner. If corrective actions are not necessary, an explanatory statement should be included in the audit report.
- f. Copies of the audit reports shall be distributed to the head of the department or agency and subsequently included in the CFO's annual report.
8. **MANAGEMENT LETTER.** Conditions that are not included in the required audit reports, but that the auditor considers necessary to communicate, should be separately communicated to the audited entity in a management letter. (See definition of management letter in paragraph 2e of this Bulletin.)
9. **AUDIT COSTS AND BENEFITS.** The CFOs Act provides for OMB to report on the costs associated with auditing financial statements.
- a. The IGs, in coordination with the CFOs, shall establish a system for tracking audit costs relating to each financial statement audit. The audit costs shall be accumulated by the fiscal year to which the financial statements relate rather than the fiscal year in which the work is performed. At a minimum, records should be kept to track the costs of all related contracts, the number of staff days, and the amount of travel and other expenses incurred for each audit.
- b. The IGs, in coordination with the CFOs, shall also determine the benefits that were derived from the audits.

Examples of benefits might include disclosures of weaknesses in the internal control structure, management improvements that need strengthening, and dollar savings realized.

10. INSPECTOR GENERAL OVERSIGHT. IGs shall:

- a. Ensure that audits are performed and audit reports completed in a timely manner and in accordance with the requirements of this Bulletin. This responsibility pertains to audits conducted directly by IG staff and audits conducted by independent auditors under contract.
- b. Provide technical advice and liaison to agency officials and independent external auditors.
- c. Obtain or make quality control reviews of audits made by independent external auditors and provide the results, when appropriate, to other interested organizations.
- d. Monitor and report on management's progress in resolving audit findings related to audits made pursuant to this Bulletin, in accordance with the provisions of Section 5(a)6 of the Inspector General Act of 1978, as amended (Pub. L. 95-452), and the provisions of OMB Circular A-50, "Audit Followup."

11. EXCEPTIONS. The Director may provide exceptions to requirements of this Bulletin upon the written request of an IG. These exceptions will not exempt an IG from the minimum requirements of Government Auditing Standards.

When requesting an exception from the requirements of this Bulletin, the IG should (a) explain the factors that may preclude full compliance with this Bulletin, (b) describe the plan that will facilitate full compliance in future periods, and (c) make clear the anticipated time schedule under which full compliance with these requirements will be achieved. The IG should provide a copy of the request to the agency head.

OMB will respond to any exception request in writing. If an exception is granted, the IG shall explain, in an explanatory paragraph in each of the required audit reports or in a separate transmittal bound with the audit reports, those portions of the audit scope, presented in paragraph 6a of this Bulletin, not performed.





FEDERAL AGENCIES REQUIRED TO  
PREPARE FINANCIAL STATEMENTS

Department of Agriculture  
Department of Commerce  
Department of Defense  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veterans Affairs  
Agency for International Development  
Environmental Protection Agency  
Federal Emergency Management Agency  
General Services Administration  
National Aeronautics and Space Administration  
National Science Foundation  
Nuclear Regulatory Commission  
Office of Personnel Management  
Small Business Administration

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GENERAL LAWS<sup>1</sup>

Anti-Deficiency Act, ch. 510 3, 34 Stat. 49 (codified as amended in 31 U.S.C. ss1341, 1342, 1349-1351, 1511-1519 (1988))

Budget and Accounting Procedures Act of 1950, ch. 946, 64 Stat. 832 (codified as amended in various sections of 31 U.S.C.)

Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (codified in various sections of 5 U.S.C., 31 U.S.C., 38 U.S.C., 42 U.S.C.)

Civil Service Reform Act of 1978, Pub. L. No. 95-454, 92 Stat. 1111 (codified in various sections of 5 U.S.C., 10 U.S.C., 15 U.S.C., 28 U.S.C., 38 U.S.C., 39 U.S.C., 42 U.S.C.)

Civil Service Retirement Act of 1930, ch. 34 1-18, 46 Stat. 468, as renumbered July 31, 1956, Ch. 804, title IV, s401, 70 Stat. 743 (codified as amended in 5 U.S.C. ss1308, 3323, 8331-8348 (1988))

Debt Collection Act of 1982, Pub. L. No. 97-365, 96 Stat. 1749 (codified in various sections of 5 U.S.C., 18 U.S.C., 26 U.S.C., 28 U.S.C., 31 U.S.C.)

Fair Labor Standards Act of 1938, ch. 676, 52 Stat. 1060 (codified as amended in 29 U.S.C. ss201-219 (1988))

Federal Credit Reform Act of 1990, Pub. L. No. 101-508, 104 Stat. 1388-610 (codified in various sections of 2 U.S.C.)

Federal Debt Collection Procedures Act of 1990, Pub. L. No. 101-647, Title XXXVI, Subtitle A, ss3611, 104 Stat. 4933 (codified in various sections of 28 U.S.C.)

Federal Employees' Compensation Act, ch. 458, 39 Stat. 742 (codified as amended in various sections of 5 U.S.C.)

Federal Employees' Group Life Insurance Act of 1980, Pub. L. No. 96-427, 94 Stat. 1831 (codified in various sections of 5 U.S.C.)

Federal Employees Health Benefits Act of 1959, Pub. L. No. 86-382, 73 Stat. 708 (codified as amended in various sections of 5 U.S.C.)

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<sup>1</sup>These are the general laws and regulations that, if not observed, could have a material effect on the organization's financial statements. Each auditor should consider these laws in their audits if they could have a material effect on the reporting entity's financial statements.

Federal Managers' Financial Integrity Act of 1982, Pub. L. No. 97-255, 96 Stat. 814, 31 U.S.C. ss1105, 1113, 3512 (1988)

National Defense Authorization Act for Fiscal Year 1991, Pub. L. No. 101-510, 104 Stat. 1485, 1675, 31 U.S.C. ss1551-1557

Prompt Payment Act, Pub. L. No. 97-177, 96 Stat. 85, 31 U.S.C. SS3901-3906 (1988)

Single Audit Act of 1984, Pub. L. No. 98-502, 98 Stat. 2327, 31 U.S.C. ss7501-7507 (1988)

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